GOVERNMENT OF INDIA

CIVIL ACCOUNT CODE

Volume II

EIGHTH EDITION

(SECOND REPRINT)

Embodying all corrections issued to the first reprint of the Eighth Edition.



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Preface to the Civil Account Code, Vol. II, Eighth Edition (Second Reprint).

This edition is a second reprint of the 8th edition of the Civil Account Code, Volume II, with such additions and alterations as have been introduced through correction slips issued up to date. Opportunity has been taken also to make a number of verbal corrections to the various articles of the Code. The only notable change made is the addition of Forms Nos. 40-A, 41-A, 41-B and 66 A by transfer from the Book of Account Forms.

NEW DELHI; E. BURDON,

The 1934. *Auditor General in India.*

Preface to Civil Account Code, Volume II, Eighth Edition (Reprint).

This edition is merely a reprint of the 8th edition of the Civil Account Code, Volume II, with such additions and alterations as have been introduced through correction slips.

2. The preface to the 8th edition has been reproduced separately for purposes of reference.

J. E. C. JUKES,
Offg. Auditor General.

25th July 1925.

Preface to the Eighth Edition of the Civil Account Code, Volume II.

1. This edition of the Civil Account Code is divided into two volumes :—

Volume I.—Instructions to Officers generally in dealing with Treasuries (corresponding to Part I, Volume I, of the seventh edition).

Volume II.—Treasury Procedure (corresponding to Part II, Volume I, of the seventh edition).

The departmental regulations and the procedure relating to audit and accounts which had been described in Volume II of the seventh edition of the Civil Account Code have now been incorporated in two separate publications, *viz.*, "Audit Code" and "Account Code".

2. Volume I is intended primarily for officers of all Civil Departments including the Public Works and Forest Departments the special rules relating to which are embodied in the departmental account codes, *viz.*, the Public Works Account Code and the Forest Account Code respectively. Volume II describes the procedure observed in Treasuries in respect of transactions with the public and with all departments, Civil Military, Railway or Posts and Telegraphs.

3. Volume II of the eighth edition is primarily a reproduction of the seventh edition of the Civil Account Code, Volume I, Part II, with such alterations as have since been introduced through lists of corrections or are considered otherwise necessary.

4. The following important alterations have been made in this Volume :—

(a) All revisions of rules and additions necessitated by the amalgamation of the Civil and Public Works Account Offices and by the recent introduction of the revised system of Public Works Accounts.

(b) Removal from this Code of all portions dealing with the rules which are now under the administrative control of the Controller of the Currency.

(c) Revision or rearrangement of :—

(i) Chapter 22—Central Departments.

(ii) Chapter 23—Forest Department.

(iii) Chapter 24—Public Works Department.

(d) Addition of :—

(i) New Chapter—Railways.

(ii) New Chapter—Military Works.

(iii) New Chapter—Local Funds.

(e) Deletion of :—

(i) Chapter 23-A—Forest Department: Accounts of Divisional and other officers. This chapter has been revised and incorporated in the new Forest Account Code.

(ii) Chapter 28—Service Funds. This chapter has been revised and transferred to Volume I, eighth edition.

(f) Renumbering of all chapters, articles, etc., and consequent revision of the Index.

5. To facilitate reference, all rules, appendices and forms of the eighth edition which have undergone revision, other than that of a textual nature, have been marked by an asterisk.

M. F. GAUNTLETT,
Auditor General.

December 28th, 1920.

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VOLUME II.

TREASURY PROCEDURE.

Introductory Notes.

1. The rules contained in this Volume describe primarily (i) the orders issued by the Governor General in Council under the several Treasury Orders, (ii) the orders issued by the Governor General in Council as Agency Rules to the Local Governments, (iii) the financial rules of the Central Government, and (iv) the accounts and audit rules issued by the Auditor General, on the subjects dealt with in this volume, for the guidance of the treasuries and the Imperial Bank of India. The rules issued by Provincial Governments under the Treasury Orders and the financial rules of the Provincial Governments will be found in the Codes Manuals, Regulations or Orders of the Governments concerned.

2. In this Code—

(a) *Local Government* means, where the rules apply to a Governor's Province, the Governor in Council or the Governor acting with ministers, and in the case of a province or administration other than a Governor's Province, a Chief Commissioner or the head of a minor Administration. The Local Governments of Governors' Provinces are also called provincial Governments, and other Local Governments are also called minor Local Governments.

(b) *Head of a department* means an authority defined as such with reference to rule 2 (10) of the Supplementary Rules made by the Governor General in Council under the Fundamental Rules, if the declaration is made in general terms and not with reference to certain specified rules only.

(c) *The Bank* means the Imperial Bank of India or any branch of the Imperial Bank of India.

(d) *Treasury* includes a sub-treasury.

(e) The term "Deputy Controller of the Currency" includes also the Accountants General, Madras and Burma.

Chapter 16.—General Procedure of Treasuries.

Division of Departments.

260. *The treasury is in general charge of the District Officer (Collector) who may entrust the immediate executive charge to a "Treasury Officer" subordinate to him, but he cannot divest himself of administrative charge* The treasury is divided into two departments,—*that of the accounts under the charge of an Accountant, and that of the cash, stamps and opium (if any) under the charge of the Treasurer* See also Treasury Orders 4 and 5 (*a*), (*vide* Appendix 8C)

1 Rules for the administration of treasuries and the system of their management are contained in Financial Department Resolution No 355, dated the 18th January 1882. It has been h [illegible] junior officers to the charge of treasuries is obje [illegible] gency such an appointment is made, the depart [illegible] to the Accountant General and the reasons for [illegible]

Responsibility of District Officer.

261. The Accountant General directs his communications regarding treasury work either to the District Officer or to the Treasury Officer. The Government has repeatedly ruled that the appointment of a subordinate to the immediate charge of a treasury in no way relieves a District Officer from responsibility. This responsibility extends not only to the security of the cash balance with the stamps and opium, and the immediate detection of any irregular practice on the part of the subordinates, but also to the correctness of the returns and the punctuality of their submission, and to the implicit obedience of the Treasury Officer to the instructions issued from the Account Office.

NOTE —The several local Governments have been requested to lay down in writing the responsibility of the District and the Treasury Officer, respectively

262. District Officers should remember that, when an irregularity of any kind is brought to their notice by the Accountant General, nothing but a report on their own knowledge, after personal investigation, can be considered satisfactory. It is not enough for them to pass on the explanation of a subordinate; reports prepared in this manner have more than once, by lulling suspicion, led to greater irregularity afterwards.

Treasure.

263. (a) Detailed rules for dealing with treasure, both specie and currency notes, are laid down in the Resource Manual issued by the Controller of the Currency

(b) A remittance of treasure, as soon as it is despatched from or paid out of a treasury, should be charged off in the cash book (Article 278), the words "Local Cash Remittances" or "Foreign Cash Remittances" being the first words of the entry This rule does not apply to Currency Remittances, i e , remittances from a Currency Office or from another Currency chest

(c) Similarly immediately on the arrival of a remittance, credit for the whole invoiced amount should be given in the cash book, the same heading being employed, the place whence the remittance is received also being noted therein

Treasurer's Department.

264. The Treasurer should maintain a simple cash book (without subordinate registers), in which each receipt and payment is posted at the time of making it The Treasurer will sign and immediately return to the Accountant (after the necessary entry in his accounts) all receipts for money received. He will stamp all payment vouchers "Paid" and retain them for delivery to the Account Department when the books are compared.

265. When stamps or opium have been sold, the total sales should be entered before the cash book is closed, and a memorandum should be prepared and forwarded to the Accountant, so that the necessary entry may be made in the accounts

Receipt of Money.

266. The memorandum with which money is presented to be paid in (Article 5) will be handed first to the Accountant (treasury clerk) who, if it is in order in all respects, will sign it. Next, the person making the payment will present it with the cash to the Treasurer, who will count and test the money, enter the amount in his own book, and sign the slip, which will again be taken to the Accountant for entry in his cash book and for the preparation of a formal receipt for his own or the Treasury Officer's signature; such a receipt only will be a proper acquittance. If the memorandum is in duplicate, one copy may be made use of for the receipt given by the treasury.

NOTE —Remittances made into Treasuries by Railways on the last working day of a financial year should, on the authority of the Railway chalans, be brought into the Treasury Accounts for the day on which they are received even though they remain

unshroffed. When, however, they are subsequently shroffed any excesses or deficiencies
[illegible] ously brought
[illegible] ury Accounts
[illegible] the Resource
[illegible] credit in the
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the Treasury should send a separate intimation of the amount to the Railway Officer who made the remittance

1. Receipts for sums less than Rs 500 do not require the Treasury Officer's signature All will be signed by the Accountant, and as those for sums received by transfer in account will not be signed by the Treasurer, the District Officer will, by an Office order, designate the person who shall attach the second signature in the case of sums under Rs. 500

2 The Public Works, Indian Posts and Telegraphs and other Departments, send a remittance book with their payments to the treasury, and in it the treasury receipt should be given. The usual memorandum (or *chalán*) is required, in addition to the remittance book, for use in the treasury.

3 When slips in duplicate are tendered with cash, the Accountant may initial both, and receiving both back signed from the Treasurer may complete his signature on one and return it as a receipt to the person who makes the payment, first obtaining, in the case of sums of Rs 500 and upwards, the signature of the Treasury Officer.

4 Cash should not be received from officers of Government for supplies of service stamps which should be made only under the rules referred to in Note 2 to Rule 41, Appendix 9 Nor should any receipts be granted for such supplies except when payment is made therefor by a cheque drawn by an Officer of the indenting department and not by a pre-audit cheque issued by the Accountant General; see also Ruling 12 (*b*) of Appendix 5 A receipt should, however, be issued when service stamps are sold for cash to the public under Note 1 to the Rule quoted above. Whenever a receipt is granted it should be on a printed form filled up by the clerks of the treasury and should always be signed by the Treasury Officer, whatever the amount may be The sale of service stamps to officers of Local Funds, or to Government officers in capacities connected with such funds, is prohibited, *vide* Article 221

5. The Military Department has a printed form of requisition for postage stamps. The Treasury Officer should return this form duly signed No separate receipt need be granted to the Indenting Officer

The Public Works Department has also a special printed form of indent for service postage stamps for use when the value of stamps is paid by cheque. This form should be recorded in the treasury and *not signed by the Treasury Officer as a receipt*

6 When money has been paid into a treasury, the Treasury Officer should not sign a duplicate memorandum, or a copy thereof, on the allegation that the original has been lost. For further instructions relative to the issue of duplicates of receipts or vouchers, see Article 16.

7. In places where the treasury banks with a branch of the Imperial Bank of India the memorandum must, except when otherwise provided, be presented to the Treasury Officer, who will enface it with an order to the bank to receive the money and to grant a receipt. Memoranda for sums less than Rs 500 may, however, be enfaced by the Treasury Accountant. The memoranda presented at a sub-treasury (in a Central area) are invariably required to be enfaced by the Sub-Treasury Officer For the acceptance at such branches of cheques in payment of Government dues see Article 6

8 A special procedure has been authorised for Bengal and Assam

9 A special form of *chalán*, has been prescribed for the payment of income-tax into treasuries The portion of the *chalán* which is marked "Original (to be returned to the Income-tax Officer)" should be sent to the Income tax Officer concerned.

Payment of Money.

267. The bill or other voucher presented as a claim for money will be received and examined by the Accountant, and then laid before the Treasury Officer, who, if the claim be admissible, the authority good, the signature true and in order, and the receipt a legal quittance, will sign the order for payment at foot of the voucher taking care to adopt the precautions prescribed in Article 13 (c). Care should be taken that all bills and vouchers passed for payments are paid on the same day, and that no payment is made except under the written order of the Treasury Officer

1 A Treasury Officer must not honour a claim which on the face of it is disputable; he will request the claimant to refer the question to the Accountant General.

2. Nor may he undertake correspondence for an officer making a claim to any special allowance, but will request him to address the Accountant General either direct or through his own official superior

3 A register should be kept in each treasury showing the names of all gazetted officers drawing their pay from that treasury, and as each payslip is received from the Accountant General, the amount of pay which it sanctions should be entered against the name of the officer concerned As each pay bill is presented for payment reference to this register should be made to see that the sanctioned rate is not exceeded

4 The Treasury Officer should take special care to see that receipt stamps are so defaced that they cannot be used again, and offer no temptation to the abstraction of vouchers for the sake of the stamps upon them Several cases of the loss of vouchers have occurred owing to neglect of this precaution

5. No payment is to be made without the orders of the Accountant General to a Government servant transferred from another province or from another department, or on return from leave out of India See Treasury Orders 21 and 22

6 The Audit Officer will supply all Treasury Officers within his audit area with a copy of the specimen signature of all Gazetted Officers serving under him who are authorised to sign payment orders on bills and vouchers or to issue letters of authority for payments to be made at treasuries Before a Treasury Officer pays a bill on the authority of an order purporting to have been issued from the Audit Office he should verify the signature on the order by comparison with the specimen signature of the signing Officer

7. The Accountant General, Central Revenues, may with the concurrence of another Accountant General, issue payment orders direct on selected treasuries outside his jurisdiction The procedure prescribed in rule 6 will be applicable in this case also

268. It must be remembered that the Treasury Officer has to satisfy not only himself, but also the Account office, that the claim is valid and has further to prove that the payee has actually received the sum charged (see Article 376) Careful attention must therefore be given to the rules regarding the completion of vouchers, referred to in Article 13. The Treasury Officer must have sufficient information as to the nature of every payment he is making, and is without excuse if he accepts a voucher which does not formally record that information

1. The Treasury Officer, before paying any bill of a covenanted civilian, must see that the deduction on account of the Indian Civil Service Provident Fund has been made. Instructions relating to Service Funds generally will be found in Chapter 15, Volume I

2. Treasury Officers, when cashing bills for Survey Officers and others at a distance from the treasury, should furnish a note explaining the amount of cash and transfer receipts (if any) issued, and any deductions or alterations that may be made in the bill presented. The note should be in bi-lingual form, as it is important that the guard or messenger who receives the money should ascertain that the amount stated agrees with the actual cash or drafts delivered to him; and when that person is unable to read, the Treasury Officer should himself explain to him the amount entered on the note.

The following form is recommended :—

Bills presented for pay and allowances, etc.			000
Bills presented for contingencies			000
Bills presented for sundries			000
		TOTAL	000
Paid in cash	000		
Paid in drafts	000		
		† Deductions (if any)	

† [*Explanation.*]

Signature of Messenger————————

Treasury Officer.

3 When bills presented for payment contain obvious arithmetical mistakes or trifling mistakes which can easily be corrected, a Treasury or Sub-Treasury Officer should not return such bills but should correct them and pay the corrected amount of the bill Simil[illegible] which can easily be eliminated, the Treasury or [illegible] the doubtful items and pay the remainder of [illegible] made and the reasons therefor should be intimat[illegible] f necessary, to the Accountant General (or the Treasury Officer in the case of payments made at a Sub-Treasury)

269. After the voucher has been completely entered in the accounts, and the order to pay signed by the Treasury Officer, it should be passed on, together with the payee, to the Treasurer's department, when the Treasurer will make the payment and enter it in his account, which is a cash book (without subordinate registers) in which each transaction is posted as it occurs. The Treasurer will punch the stamp, stamp the voucher "Paid", and retain it for delivery to the Account Department when the books are compared.

1. When a payment is made "by transfer",—that is, by entry of the amount in the accounts as received under some head of receipt,—no payment of cash takes place and the item will not find a place in the Treasurer's cash book, nor should the voucher be stamped "Paid" by him.

N B—Cheques received in payment of value of service stamps should, however, be entered in the Treasurer's cash book on both sides.

2 When a payment is to be made by transfer to a head of revenue or receipt for which a register is maintained (say, for example, Land Revenue), the payment order should indicate the major and detailed heads affected, and should run—"*Pay Rs by transfer to credit of Land Revenue, Fixed Collections*"

3 When the entries in the accounts are complete, the voucher should be stamped by the Accountant "*Paid by transfer*".

270. The procedure in regard to the receipt, custody and payment of money at district treasuries is generally applicable to sub-treasuries also, save that.—

(a) With the exceptions mentioned in Article 57 and with certain local exceptions, no bill may be paid at a sub-treasury without being first submitted to, and payment directed by, the District Treasury Officer. See Article 9 and Rules 2 and 3 under it

(b) All receipts for money paid in at a sub-treasury in a Central area should be signed by the Sub-Treasury Officer, as the rule in Article 5, authorising the Accountant and the Treasurer to sign receipts for sums less than Rs 500, is not applicable to sub-treasuries in a Central area. In Coorg, Taluk Sheristedars employed at sub-treasuries are authorised to sign receipt for sums not exceeding Rs. 125, and in Delhi receipts for sums less than Rs. 500 are signed by the Accountant of the District Treasury.

NOTE 1.—Where sub-treasuries have been permitted to cash certain classes of bills without reference to the District Treasury Officer, the payment of such bills should not, except under special arrangements and on particular occasions, be allowed at the district treasury also

NOTE 2.—Service postage stamps may be issued direct from sub-treasuries on the presentation of the bills without the bills being first passed by the District Treasury Officer. See Articles 93 and 429.

271. Officers of certain departments are authorised to obtain funds from sub-treasuries by means of cheques. Any extension of the system will require the sanction of the District Officer which sanction will be subject to the veto of the Deputy Controller of the Currency if that officer is of opinion that it will cause extra expense, direct or indirect, by the locking up of funds in sub-treasuries, or any radical change in the character of these offices, which are collecting depôts, and not disbursing treasuries.

Payments to Persons not in Government Service.

272. The Government of India have directed that, when a person not in the Government service claims payment for work done, service rendered, or articles supplied, the Treasury Officer should require—

(a) The submission of the claim by the Head of the Department, or other responsible Government officer under whose immediate order the service was done or the equivalent was given for which payment is demanded.

(b) Failing the above, in cases when it may be necessary to pay the amount of a bill drawn by a person not in the Government service, and also when the authority of the Head of the Department or responsible officer is insufficient, an order from the Accountant General should be sought, by furnishing that officer with any necessary particulars for obtaining the sanction of Government, should such be needed

(c) And in any event, if a bill be drawn by a person not in the Government service the Treasury Officer should use special precautions for satisfying himself of the identity of the applicant for payment.

(d) In all doubtful cases, the Treasury Officer should take the orders of the Collector, who must be expected to assume the responsibility of his position; and he would doubtless be supported by the Government, if he can show that he has exercised a proper amount of care and discretion in the matter. When this necessity occurs, however, he should immediately report the fact to the Accountant General.

NOTE 1.—The Treasury Officer should, at the time of making payments to non-officials either on behalf of Government or any local authority on account of fees, commission, bonus, remuneration or reward of any kind, communicate the fact with the addresses of the payees to the Income tax Officer concerned, if the amount of each payment is not less than Rs. 250.

NOTE 2.—Payments due to contractors may be made to financing Banks instead of direct to contractors provided that the Department concerned obtains (1) an authorisation from the contractor in the form of a legally valid document like the power of attorney or transfer deed conferring authority on the Bank to receive payment, and (2) the contractor's own acceptance of the correctness of the account made out as being due to him by Government or his signature on the bill or other claim preferred against Government in his behalf, before settlement of the account or claim by payment to the Bank. While the receipt given by the Bank holding a power of attorney or transfer deed from the contractor constitutes a full and sufficient discharge for the payment, contractors should, wherever possible, be induced to present their bills duly receipted and discharged through their Bankers.

272-A. Payment of an income-tax refund voucher may be made to the refundee himself or to a person duly authorised by him to receive payment provided that the receipt at the foot of the refund voucher is signed by the refundee himself. The precautions prescribed for payments to persons not in Government service should be observed in this case with special care.

Cheques and Letters of Credit.

273. Cheque books for use on treasuries and the Imperial Bank of India (head offices or branches) are obtained by certain drawing officers from the district treasury concerned, *vide* Article 21 Stocks of books required for this purpose will be kept by the Treasury Officer, supplies being obtained annually from the Accountant General. Cheque books should on receipt be examined carefully and the number of forms in each book should be counted. Similarly, they should be examined again when issued to disbursing officers, and care should be taken to see that they are acknowledged by the latter promptly

1. This rule also applies to departmental Receipt Books, Form 3 (P. W. A.), required for issue to officers of the Public Works Department

274. (a) When a cheque is presented, care should be taken to ascertain by examination of its printed number that it really was taken from the book notified as in use by the officer who is said to have signed it. The instructions given in Articles 23, 24 and 26 should be specially borne in mind

(b) Cheques crossed in accordance with the provisions of Chapter XIV of the Negotiable Instruments Act should be honoured when presented at the treasury.

1 If the payee is unknown at the treasury, the Treasury Officer should make any enquiries he thinks necessary and should specially consider the date, serial number and amount of the cheque as well as handwriting and, if suspicion arise, he may defer payment until he has referred to the drawer

2 Pass books sent to the treasury to be written up should ordinarily be returned to the drawing officer the same day

275. (a) Every payment made on the authority of any letter of credit must without fail be noted against it at the time of passing it under the Treasury Officer's initials. This has been specially provided for in the case of Railway Department cheques, which are charged in the register of cheques paid (Form 63) and in the Railway Officer's pass book. A similar plan may be followed for other departments, but either on the reverse of the letter of credit, or in Form 63 or a similar form, a note must be made and a balance struck each time a cheque is paid at the district treasury

(b) The Treasury Officer must bear in mind that the letter of credit shows the maximum amount he has authority to pay, or the officer credited has authority to ask for and any further payment is made at the Treasury Officer's risk. he should therefore be careful so to record the progressive total of his payments that there may be no risk of overpayment.

NOTE —A letter of credit is only an *authority to honour drafts*, and payment can only be made on cheques or drafts drawn against it. An officer in whose favour a letter of credit had been issued on a treasury where the Government balance was kept at a branch bank, drew a cheque in his own favour for the whole amount and opened a separate drawing account, this procedure was most irregular and the Treasury Officer should have reported to the Accountant General as soon as circumstances caused him to suspect the irregularity, as the entry in the bank's account or the voucher attached to it should have caused him to do the same day

276. When a branch of the Imperial Bank of India conducts the duties of a Government treasury, the letter of credit may be passed on to the bank if the departmental officer requires funds only at headquarters; but if he requires funds both at the headquarters and at a sub-treasury, the Treasury Officer will retain the letter of credit, and will provide funds at the sub-treasury advising the bank of the amount to be placed to the credit of the departmental officer at the headquarters

277. Letters of credit lapse at the close of the financial year in which they were issued, save in the cases mentioned in the table below When a letter of credit lapses at the close of the financial year, a cheque drawn before, but paid after, the end of the year, will be taken against the letter of credit of the year in which it was drawn. If this causes

overdrawal of the credit, the excess will be treated as an overdrawal and the attention of the authorities concerned should be drawn to the irregularity.

Department	Date of lapse of letter of credit.
Railway Department .	Six months after the expiration of the financial year in which the letter of credit was issued.
The Irrigation officer and certain other Civil officers in Baluchistan.—See Article 438-A.	
Indian Posts and Telegraphs Department.	For Post Office at close of month for which issued.
Survey Department	At end of month following the period for which issued or in the case of special letters of credit [Article 407 (c)] after one month from date of issue.

†Entry in Accounts.

278. (a) Every item received or paid must be entered at once in some register subsidiary to the Cash Book and numbered in a consecutive monthly series for each register

(b) Form 32 is that prescribed for the Cash Book which should be maintained in two separate parts—one for receipts and the other for expenditure

(c) All departmental receipts for which separate returns are submitted will be recorded in separate registers in Form 35, in which columns should be provided for any necessary detailed heads but no other details such as the amount of daily receipts or the names of persons paying in money will be required. From these registers daily totals will pass into the Cash Book.

(d) All payments will likewise be recorded in separate registers in Form 36 according to the various classes of payments; from these registers daily totals will pass into the Cash Book.

(e) For deposit and bill transactions and for some others, special register forms are prescribed, as laid down in the following chapters

NOTE —The words "separate register" do not necessarily imply a separate volume It is often convenient to include several registers within the same volume, a set of continuous pages being set aside for each.

†In the [illegible]
to the Distri[illegible]
of sub treas[illegible]
and not dai[illegible]
presented an[illegible]
daily balance[illegible]
in Articles [illegible]
treasuries in [illegible] [illegible] General has drawn up separate rules in substitution of these.

1 In the case of receipts remitted by postal money orders and adjusted by book transfer under Articles 499 and 500, entries in the subsidiary register concerned may be made daily in lump under each detailed head of account, provided that they are entered in sufficient detail in the departmental registers and that daily returns are submitted to the treasury

2 The net cash payment only should be entered in the list of payments though all deductions must be detailed in the bill; there must not be a gross, debit with a *per contra* credit even when a sum is being recovered under the Accountant General's orders The following are the exceptions to this rule of net debits :—

(1) In the case of income-tax deducted from bills for interest on Government securities and from the pay, establishment and pension bills of officers and establishments who are under the audit control of the Audit Officer to whom the treasury accounts are rendered the gross amount of the bills will be charged and the income-tax deductions will be credited, but when the bill relates to an officer or establishment who is in another Audit circle the net payment only will be shown

(2) In the case of local funds the gross amount of a voucher will be charged and the deductions credited

(3) When a deposit is subject to abatement the full sum must be charged and the sum abated brought to credit

(4) In the case of bills containing deductions on account of contributions to the Indian Civil Service Family Pension Fund the gross amount will be charged and the recoveries credited to "XXXIII—Receipts in aid of Superannuation

(5) In the case of bills containing deductions on account of the rent of public buildings (including electric installations, water supply, etc) borne on the books of the Public Works Department, the gross amount will be charged and the recoveries credited to the Public Works Revenue or Capital head concerned, as noted in the Divisional Officer's demand (P W A Form No 43), see Article 46A

(6) In the case of Postal Insurance Premia deducted from Military Pension bills paid at Civil Treasuries and from the pay bills of officers and establishments under the jurisdiction of another accounting circle the gross amount of the bills will be charged and the deductions on account of premia credited direct to the Postal Department

NOTE —Trust Interest Payment Orders issued by the Controller and the Deputy Controllers of the Currency do not come under exception (1) In the case of these orders the net cash payment only should be entered in the list of payments

3 Fractions of a pie are not to be entered in the treasury accounts, and they should neither be received nor paid

279. (*a*) From the Cash Book and the Registers subsidiary thereto the entries will be made in the Cash Account and List of Payments which are sent to the Accountant General on the first day of the following month and in the schedules which are sent in support of these documents

(*b*) The Cash Account and List of Payments will be prepared in Forms 37 and 38, respectively, in which heads of receipts and payments will be printed in the order prescribed by the Accountant General The form and number of the schedules will be determined by the Accountant General according to local convenience, subject to the observance of the

following general principles in the case of treasuries which are not under the control of the Accountant General, Central Revenues :—

(i) There should be separate schedules of the receipts and expenditure for each department and for each major head of account not relating to any particular department All revenue receipts and service payments should appear in one or other of these schedules. Receipts on account of a department for which descriptive major heads are not opened on the receipt side should be included in the schedule for the major head "XXXV—Miscellaneous"

NOTE 1.—In the case of small departments or of major heads under which the transactions are few, two or more such departments or major heads may, at the discretion of the Accountant General, be treated as relating to a single department

NOTE 2.—Where a separate schedule has been prescribed by the Accountant General, it should invariably be prepared, even if there be no transactions in the treasury accounts under the head concerned during the period in respect of which the schedule is prepared. In such cases the schedule will show the transactions as '*nil*'

(ii) Transactions of the Central Government should be shown in separate schedules, one of which should be reserved for pensionary receipts and charges and another for the transactions of the Public Works Department.

(iii) Miscellaneous items of receipts and recoveries of service payments will be shown with full particulars in the receipt schedules of the department by or at the instance of which the money is presented at the treasuries.

(iv) Advances of pay, travelling allowances, etc , to Government servants and recoveries of such advances should be included in the schedule of the department to which the Government servants concerned belong

(v) Payments relating to personal claims of Gazetted officers should be shown in a separate column of the schedule of payments. Schedules containing such payments should be submitted in duplicate To facilitate posting, the form and size of the payment schedule and those of the subsidiary register of payments at the treasury should be one and the same, so that the payments may be recorded simultaneously in both documents by carbon process, two sheets being used as the schedule and the third as the subsidiary payment register As an alternative to the procedure prescribed above, payments relating to the personal claims of Gazetted officers may be entered in a separate covering list, the total of which should be brought forward as a single item in the relevant schedule of payments.

(vi) The vouchers for refund of revenue should be entered in a separate subsidiary schedule for each department, and the total of this schedule should be entered as a distinct item in the relevant schedule of

payments. As an alternative to this procedure, the refunds of revenue may be shown in a separate column, in the payment schedule of the department or major head concerned.

(vii) Ordinarily each schedule of payments should be in two parts. The total of the first schedule of payments, which is sent to the Accountant General on the 10th of the month, should be brought below, and added to, the total of the second schedule of payments, so that the grand total in the latter may agree with the entry in the list of payments.

(c) The entries from the Cash Book and registers subsidiary thereto into the Cash Account, List of Payments and schedules pertaining to these documents will be made in accordance with the following orders:—

(i) Those transactions which, under the orders in force in the province, have to be recorded in full in any one of these documents should be entered therein on the date on which they appear in the Cash Book or on the following day provided that the transmission of the Cash Account, List of Payments and schedules pertaining to these documents on the due dates is not thereby retarded.

(ii) The lump entries appearing in the Cash Account, List of Payments and schedules pertaining to these documents must be made therein in time to permit of the completion of those returns and their submission to the Accountant General on the due dates.

NOTE.—At the time when the lists of payments are submitted to the Audit Officer, the income-tax schedules prescribed in Note 2 to Article 45 should be sent to the Income-tax Officer concerned direct with an invoice in the following form or through the Audit Officer as the Income-tax Commissioner of the province may desire:—

Treasury

Dated

Income-tax schedules enclosed

Treasury Accountant

230. The vouchers pertaining to *each* schedule should be numbered consecutively in a monthly series as they are entered therein, and should, when received back, from the Treasurer after the closing of the day's accounts, be arranged in their numerical order, and kept in that order under lock and key till despatched.

†Sub-Treasury Accounts.

231. From the sub-treasuries a daily sheet (supported by vouchers) is received, reporting the receipts, payments and balance of the day:

†See Article 270

and the receipts and payments (after examination) are to be posted from it, on the day of receipt, into the accounts of the district treasury in the same way as if they had taken place at it. But they do not pass into the Treasurer's cash book.

NOTE If a Treasury Officer owing to the volume of sub-treasury transactions finds it difficult to scrutinise each and every sub-treasury voucher, he may at his discretion leave over the work to the Accountant, a percentage check not less than 50 per cent. being effected by him All vouchers checked by the Treasury Officer himself must be initialled by him as a token of the fact that he has exercised the check

283. Remittances of cash between the District Treasury and any of its sub-treasuries otherwise than through Currency and transfers between currency and treasury made under paragraph 89 of the Resource Manual are not to be entered in the cash book of the district treasury, either as payments when the remittance is made, or as receipts when received. They will necessarily appear as payments and receipts in the cash books and daily sheets of the sub-treasuries concerned, but will be excluded in posting the district accounts, in which they will thus remain part of the balance A complete check over these remittances is obtained by means of the Accountant's balance sheets. (See Article 284).

NOTE.—If however there is a branch of the Imperial Bank of India at either end doing the work of the district or of the sub-treasury, the remittances and transfers should be treated as local cash remittances and debits for remittances sent and credits for remittances received, also the corresponding credits and debits in the sub treasury daily sheets should appear in the cash book of the district treasury as well as in the cash accounts and list of payments

285. Payments are generally made at sub-treasuries on cash orders issued by the district treasury; the method of adjustment of such orders is explained in Article 319 See also Rule 2 under Article 9

NOTE 1 —Cash orders outstanding for more than six months in Baluchistan and three months elsewhere should be held as lapsed and should be stopped, the charges they represent being cancelled and adjusted.

NOTE 2 —The necessary adjustment will be made by the Accountant General. A statement of lapsed cash orders should be submitted with the monthly cash accounts specifying (I) in the case of cash orders issued for *Service payments* the number and date of the vouchers in which the charges were originally drawn, and the name of the officer by whom they were drawn, and (II) in the case of cash orders issued on behalf of a *Ward's Estate* or a *Municipality* the number and date of the cheques. The total amount of cash orders included in the monthly statement should be deducted from the closing balance in the *plus* and *minus* memorandum, and a note must be made in the Ledger (Form 46) against items included in the statement that they have been reported to the Accountant General for adjustment as lapsed

NOTE 3 —If payment is subsequently claimed, the claimant should forward the lapsed cash order to the Treasury Officer who will arrange for the payment, a note being made against the entry concerned in Form 46 so as to prevent a second repayment.

Closing for the Day.

284. The process of closing accounts for the day is as follows :—

(a) The daily total of each register will be entered in the cash book, which will then be totalled, and the balance memorandum at the top of the Accountant's balance sheet (Form 39) will then be drawn up To the account balance thus brought out, the additions and deductions indicated in the form will be applied so as to bring out the cash balance at the district treasury

(b) Meantime, the treasurer will also sum both sides of his cash book and draw up his balance memorandum in the form of the Treasurer's daily balance sheet prescribed in the Resource Manual issued by the Controller of the Currency.

(c) If the results shown in the two balance sheets agree, the Treasury Officer should sign the two cash books and the two balance sheets He should first satisfy himself of the correctness, and good order of all these documents and should give special attention to the reconcilement of the account balance of the district with that actually in the headquarters treasury, the latter excludes the balance in sub-treasuries or under remittance within the district which the former includes

1. The following is a memorandum of some of the more important parts of the verification. The Treasury Officer should—

(1) compare each entry of a payment in register, with the payment order (Article 267), ticking off each voucher as it is passed. (This will not be necessary if the Treasury Officer adopts the alternative plan of having the account entry presented to him for initials at the same time that he signs the order of payment),

(2) examine at least two of the totallings on each side marking the totals as "*Exd*",

(3) see that the totallings are correctly carried from register to cash book,—initialling the totals as he thus compares them,

N B—This must be done, in the case of receipt registers, even when the total for the day is blank, but it is not necessary to initial blank payment registers. If the number of blank receipt registers is great, the following plan may be adopted. Such registers as are only rarely required for entry may be bound in a single volume and kept under the Treasury Officer's own lock When the volume is required for an entry, he should give out the register for the purpose, and he should receive it back at the time of signing the daily accounts, carefully seeing in doing so that all new entries in it are correctly carried to the cash book, and initialling them accordingly. It is obviously necessary to guard against fraud or mistake of omitting to bring an entry from these registers upon the cash book · and this precaution is not complete if the Treasury Officer examines only those registers from which an entry is made upon the cash book

(4) have the totalling of the cash book verified by himself or some principal subordinate officer, other than the Accountant, who should initial it as correct,

(5) see twice every week, that all vouchers are properly arranged (Article 280).

(d) Before signing the Treasurer's daily balance sheet, he should roughly verify the balance in the sole charge of the Treasurer, as shown in that sheet, and satisfy himself on the following points :—

(1) that no uncurrent coins are left in charge of the Treasurer;

(2) that no more small silver and copper coin is so left than is actually required for current use;

(3) that the whole balance in sole charge of the Treasurer never exceeds his current requirements.

(e) He should always be careful to sign the Treasurer's balance sheet on the evening of the day itself to which it refers, but the signature and comparison of the Accountant's books need not be made till the following morning unless the office is to be closed for two or more days. The Accountant's balance sheet must not be signed until it has been carefully agreed with the Treasurer's.

1. The intention of the above rule is that ordinarily the Treasurer's balance sheet should be compared and agreed with that of the Accountant before closing the treasury for the day and it is only when pressure of work renders this impossible that the comparison may be postponed till the following morning. When this is necessitated the certificate over the Treasury Officer's signature at foot of the Treasurer's balance sheet should be altered in manuscript by cancelling the words "agreed with the Accountant's daily balance sheet and" before the form is signed by the Treasury Officer, which it must be before closing for the day. An additional certificate will then be added and signed by the Treasury Officer on the following morning, *viz.*, "agreed with the Accountant's daily balance sheet" For the 31st March and first few days of April it will be necessary for the Accountant to prepare a separate rough balance sheet on each of these days for comparison with that of the Treasurer as the completion of the Accountant's balance sheet for the 31st March has to await the receipt of the Sub treasury Accounts (see Article 285).

2. In the Accountant's balance sheet there is not one figure which the Treasury Officer has not ample means of verifying · the opening entries agree with closing ones of the preceding day; the receipt and charge are taken from the cash book; the amounts shown as sub-treasury balance can be ascertained in a few moments from [illegible] ...ge made since the previous day in [illegible] ...ust be supported by an entry in the [illegible] The balance in the district treasury [illegible] that part of it which is under joint [illegible] intervention of the Treasury Officer himself.

3 Under Note 2 to Article 293 the daily account of a branch of the Imperial Bank of India carrying on the business of a Government treasury may, with the concurrence of the Accountant General, be submitted to the Treasury Officer on the morning of the day following that to which it refers In such cases the signature and comparison of the Accountant's books may be made in the evening instead of in the morning of the day on which the bank's account is received provided that pressure of work renders it necessary so to postpone it.

Cosing for the Month.

285. As it is absolutely necessary that the figures given in the different receipts, accounts and returns exchanged with other departments should exactly agree with those shown in the treasury account, the formal closing of the accounts of the several sub-treasuries for the month should be fixed for the latest date which will leave no risk of non-receipt of that day's returns at the headquarters treasury before the end of the month any transactions of a later date must be excluded from the returns The transactions of every sub-treasury on all days, from the 1st to the fixed closing date are incorporated in the account of the headquarters treasury on the day on which the daily sheet is received those of later days can only be brought on the accounts of the next month even though the daily sheet be received before. To this rule, however, there is the one exception of March, for which the headquarters accounts are kept open until receipt of daily sheet of every sub-treasury for 31st March, in order that all receipts and payments taking place at sub-treasuries within the official year may, without exception, be brought into the accounts of the year

†286. In addition to the usual daily closing the month's totals of the registers should be carried into the cash account in case of receipts, and into the list of payments in case of payments, the cash account should be closed with an abstract in the subjoined form the cash verified by actual counting and the cash balance report made out as directed in the Resource Manual issued by the Controller of the Currency

Form of closing abstract of the Cash Account

					Rs	A	P
Opening balance					13,425	1	0
Cash receipts					24,623	2	4
	TOTAL RECEIPTS				38,048	3	4
		Rs	A	P			
Payments, 1st to 10th, as per *		12,462	14	0			
Payments, 11th to 31st		3,231	3	6			
	TOTAL PAYMENTS				15,694	1	6
Closing balance as per Cash Balance Report					22,354	1	10
	TOTAL CHARGES				38,048	3	4

NOTE 1.—The Treasury Officer has no difficulty in applying an effective check upon the Cash Account when it is laid before him Its opening and closing balances are not deductions from Accounts, but are statements of fact certified by the District

*The word schedule/list should be inserted in this space if the Treasury renders the account to an Accounts Office where the departmental system of accounts has/has not been introduced

†See footnote to Article 278

Officer to have been verified by actual enumeration of coin. Does the difference between the receipts as shown in the cash book and the amount shown in the list of payments account for difference between these facts? Do the entries from the registers agree with the totals of the details of those books? If, at any time, the Treasury Officer be unable to compare all, at least he may compare some; notably, he should compare the entries in the *plus* and *minus* memoranda of deposits, stamps, etc., with the entries in the account—*e g.*, the *plus* and *minus* memorandum shows a reduction in the stock of judicial stamps to the value of Rs 5,000; if the credit in account be less, where is the receipt from another treasury for stamps supplied?

NOTE 2.—Any amount found surplus in treasury balances should be brought to account under the head 'XXXV—Miscellaneous—Miscellaneous Central'. Similar surpluses found in the Currency chests are credited to the minor head 'Value of unclaimed currency notes' or 'Miscellaneous' under 'XXVII—Currency', according as the excess represents notes or coin

Returns to the Accountant General.

†287. The Cash Account, the List of Payments, and the various schedules, which have already been prepared from day to day, and vouchers supporting them, should be despatched to the Accountant General on the first day of the following month (the first schedules of payments with vouchers should already have been despatched on the 10th of the month). With regard to the punctual transmission of the accounts, the Government of India have requested local Governments to view with severe displeasure any avoidable delay on the part of any District Officer in the despatch of his list of monthly payments with schedules and vouchers; also the cash balance report and the cash account with schedules and papers complete

1 The returns due for despatch on a holiday may be sent one day (but not more than one day) late

2 Directions have already been given that the vouchers pertaining to each schedule should be numbered in a separate series, and kept under lock and key in the order of payment till they are despatched, before despatch of the list of payments and schedules, the Treasury Officer, should, by inspection, satisfy himself that the required vouchers are all attached He will find it profitable at intervals during the month to take up a schedule, and see that all its vouchers are present, and in proper order. As no payment can be made without a voucher, there can be no excuse for the absence of any unless it be that for a specie remittance

3 The bills for the pay and allowances of a gazetted officer, who is about to retire or to proceed on leave out of India, should be submitted to the Accountant General, for special audit, on the date of payment or as soon afterwards as his intention becomes known to the Treasury Officer

4 Special attention is invited to the rules in Chapter II of the Resource Manual issued by the Controller of the Currency, defining the duties of District Officers in regard to the verification and certification of the monthly cash balance and to the signing of the monthly cash account

288. In addition to these returns, *plus* and *minus* memoranda must be submitted with the monthly account showing the transactions on account of deposits (Article 355), of Local Funds (Article 525), of each

†See footnote to Article 278

kind of stamps (general, adhesive, bill, court-fee, postage stamps), and of excise opium. The deductions from balance should tally with the corresponding entries of receipt in the accounts (except as regards postage stamps referred to in Article 519 and stamps sent to other treasuries or sub-depôts), and the closing balances should be certified as agreeing with the various stock registers and accounts maintained in the treasury. Memoranda may also, with advantage, be required of the outstanding balances of any class of advances which the District Officer has authority to make (e.g., land improvement advances). For all these the same form may be used, showing in vertical columns—(1) Name of fund or stock. (2) Balance from last month. (3) Additions to balance this month. (4) Total. (5) Deduction from balance. (6) Balance at end of month.

NOTE 1.—The *plus* and *minus* memoranda should be submitted in such separate parts as may be determined by the Accountants General. Those relating to particular departments should be furnished, wherever this is possible, on the reverse of the receipt schedules concerned.

NOTE 2.—No difference should ever exist between the closing balance of one month and the opening balance of the next; any addition to, or deduction from, the balance should be made by a special entry to be explained by a footnote.

289. *Deleted.*

Notices.

290. Notice should be posted up conspicuously in the office of the hour at which the treasury closes for receipts and payment of money, which should be at least an hour before the end of the day's work, in order to give time for closing and agreeing the accounts.

NOTE.—If any local law requires that the treasury on any day be kept open till a named hour, the accounts cannot, of course, be closed till after that time, but should then be closed and agreed in the usual manner before any one leaves office.

291. Treasury Officers should themselves see that the notices which they are required to exhibit, under standing orders or other instructions received from time to time, such as those regarding the encashment of currency notes, the supply of small silver coin, nickel and copper, are exhibited conspicuously in places which the public enters freely and that no favouritism is shown in the conveniences which the treasury can offer.

Treasury Inspection.

292. Each district treasury will be inspected by a gazetted officer of the Audit Department.

293. A brief report of each inspection will be drawn up and sent to the District Officer concerned. The report will be in two parts, one relating to matters governed by rules administered by the Controller of the Currency and the other dealing with other points. The District Officer will pass such orders as he considers necessary on the report. He will send a copy of the orders on the first part to the Deputy Controller of the Currency and of the orders on the second part to the Accountant General concerned. The Accountant General or the Deputy Controller of the Currency may refer to the Commissioner of the Division any matter brought to notice in the report which he considers should receive attention by the Commissioner or in respect of which he considers that the action taken by the District Officer is inadequate. Points which cannot even then be settled and all important irregularities will be reported to the local Government. The general results of the inspections and the final orders passed thereon so far as the second part of the reports is concerned, will be summarised by the Accountant General for submission to the local Government, if the local Government so desires. This summary may be included in the Accountant General's annual review on the working of treasuries if such a review is under local arrangements submitted to the local Government. A similar summary of the results of inspections in regard to the first part of the reports will be submitted to the local Government annually by the Deputy Controller of the Currency, if the local Governments require it.

The local Government may issue orders—

(a) requiring the submission of a copy of the report, or of important extracts thereof, to the Commissioner, at the same time as the report is sent to the District Officer,

(b) requiring the reply of the District Officer to be sent to the account office through the Commissioner.

(c) requiring the submission through the Chief Revenue Authority of any communication from the account office to the local Government regarding these inspections

294. The responsibility for the proper management and working of the district treasuries rests entirely with the local Revenue Officers acting under the orders of the local Government, and no portion of this responsibility should be imposed on the Accountant General. The system of inspection of treasuries by officers of the Audit Department has been substituted for the inspections previously carried out by Commissioners or other Supervising Officers and is not intended to relieve the District Officers of their responsibility in the matter of management and inspection.

Chapter 17.—Special Rules for Treasuries banking with a Branch of the Imperial Bank of India.

295. The following rules for the guidance of Collectors and Treasury Officers and of the Agents and Accountants at the branches of the Imperial Bank of India in conducting the business of the Government treasuries banking with such branches, include information on most points likely to arise; but in cases of doubt, and as a general rule, the usage hitherto observed at the local treasury will be followed. The term "Collector" includes the officer in charge of the treasury, by whatever designation he may be called.

General.

296. On all printed and manuscript forms or documents used in connection with Government business at the local head offices and branches of the Imperial Bank of India, the words "General Treasury". or "His Majesty's Treasury" are never used, as those words do not correctly represent the relation of Government to the Bank. Any other erroneous expressions, which misrepresent this relation, should be carefully avoided by all Government servants and by the Bank itself.

Accounts.

297. The books and accounts to be kept will consist of—

The scroll cash book, being the primary record.

A daily account of the receipts and payments, made up for despatch to the Collector.

An account in the general ledger, in the name of the Government of India.

A pass book, to be daily forwarded to and retu by the Collector.

298. In the [illegible] cash book will be entered all receipts and disbursements on account of Government. The net amount only of documents paid, on which deductions have been made, will appear in this book, and except in the Madras Presidency, the total of each side will form the daily entries in the general ledger.

Daily Returns.

299. In the daily account such payments and receipts will be classified as may be directed by the Accountant General, in order that their arrangement may fit in with the forms prescribed for accounts kept at the treasuries. The daily account will be prepared every day and the Agent after satisfying himself as to its accuracy, will docket and forward it to the Collector, with the register of daily receipts and payments and with all the appertaining vouchers at the close of the day. Except in the Madras Presidency the net amounts of payments only are to be entered, that is, when a deduction is made from the amount of a bill, the daily account will show only the amount paid after deduction, and not the gross amount of the demand.

NOTE 1. It is of importance that these documents be secured in a locked box when sent by the Agent to the Collector, in order that there may be no possibility of any alteration or abstraction of any paper before they reach the hands of the Collector.

NOTE 2. With the concurrence of the Accountant General the daily account may be submitted on the morning following the date to which they refer, instead of at the close of the same day.

300. Care should be taken that vouchers sent to the Collector are conspicuously marked by the Agent with the word *paid*. Inattention to this rule might lead to documents being paid twice, in the event of their falling into unscrupulous hands.

301. The register of daily receipts and payments has five columns for (1) the date, (2) the total receipts for the day, (3) the total payments of the day, (4) the initials of the Agent and (5) the initials of the Collector. It will be written up and forwarded with the daily account to the Collector (*vide* Article 299), the entries being certified by the initials of the Agent in the 4th column. The Collector will check receipts and disbursements columns of the daily account, agree their totals with the figures entered in the register and examine the vouchers, and after initialling in the 5th column of the register in token of his verification, will return the register to the Agent the same day or the following morning.

Revenue Receipts.

302. Any one who has money to pay on account of Government will tender the amount at the office of the Collector, accompanied by a chalán or memorandum of particulars in duplicate (which, if necessary, will be prepared in the office) The officer entrusted with the duty of examining the chaláns will, after examination, enter the chalán in the appropriate register of chaláns issued (see Article 323), and will write on both original and duplicate the word "correct", he will then affix his initials to the chalán with the date, specify the head of account, and return original and duplicate to the payer, who will proceed with them to the Bank There the money will be received and credited to the proper head of account and an acknowledgment granted to the payer on the original chalán, the duplicate being retained by the Bank and forwarded to the Collector with the daily account. Chaláns are valid only for such time, not exceeding ten days, as may be fixed by the Collector; if they are presented after the allotted time, the money will not be received by the Bank until they are revalidated by the Collector

303. Cheques on local banks will be accepted in accordance with the rule in Article 6 The preliminary acknowledgment for the receipt of the cheques will be in the form below—

"Received Cheque No ———for Rupees———drawn on——— bank ——— on account of / as per chalan No ——— "

There will be a daily clearance of cheques accepted and transactions will be included in the daily account submitted to the treasury (Article 299). If a cheque is dishonoured by the bank concerned on presentation, the fact will be reported at once to the payer with a demand for payment in cash.

Receipts of Public Officers.

304. Cash receipts and deposits of the Departments named below will be received at the Bank in accordance with the special rules specified against each :—

Forest	Articles 410—411
Public Works . . .	Article 439
Railway	Articles 418—421.
Military	Articles 452—456 and 470

Indian Posts and Telegraphs Department—

Postal Section . . .	Article 488.
Telegraph Section . .	Articles 505—506.

Forms will be supplied to the Bank by the Collector.

Any monthly comparison of receipts between the Departmental and Treasury Officers will be certified by the Treasury Officer under Article 524

305. In the case of all other departments, fines, forfeitures and other miscellaneous receipts of public officers will be forwarded by them daily to the Bank with a chalán in duplicate, describing the several items and the heads under which they should appear in the accounts. One copy of the chalán will, as directed in Article 302, be retained by the Bank and forwarded with the accounts of the day to the Collector, and the other returned, receipted, to the public officer for record in his office

NOTE The original chalán may be in the form of a book sent daily for signature

Deposit and Local Fund Receipts.

306. The detailed account of local funds and registers of deposits are in the Collector's, Magistrate's and Judge's offices, the Bank only receiving the amounts tendered in accordance with Article 302, and crediting them under their proper designation

Issue of Supply Bills on treasuries which do not bank with a branch of the Bank.

307. On the authority of the Collector the Bank will receive sums tendered for bills and grant acknowledgments for the same. On presentation of these acknowledgments to the Collector he will issue the bills.

NOTE—A supply bill is identical in form with an ordinary bill of exchange or draft, and is governed by the laws generally applicable to such instruments

Issue of Remittance Transfer Receipts.

308. (a) Remittance Transfer Receipts will be issued by the Bank in accordance with the rules in Articles 164, 167-175, 358-366, 372 and 373. In any case of doubt, the Agent will take the Collector's orders.

(b) An Agent has the same authority to cancel, exchange, and issue duplicates of remittance transfer receipts, which is exercised by a Treasury Officer and should follow the same rules (Articles 177-180 and 384 388).

Civil Charges.

309. All charges for pay and allowances and contingent expenses of officers of the civil establishments—that is, Judicial, Revenue, Medical, Education, Police, etc.,—will be presented to the Collector in the first instance for examination. The Collector, if he approves and passes the charge, will enface on the Bill an order to pay a specified amount, which order will be recorded in a register of payment orders issued, and will be numbered, dated and signed. The bill will then be returned to the person presenting it, and will be paid at the Bank in accordance with the Collector's order, the Bank being responsible only for strict adherence to

this order and for obtaining upon the bill a proper discharge from the payee. This discharge must be in addition to the signature at foot of the bill

NOTE.—When payment is desired wholly or partly in Remittance Transfer Receipt or Bank Draft, a formal application should accompany the bill and the manner in which payment is desired should also be indicated in the drawer's receipt on the bill. If the Collector is satisfied that the grant of Remittance Transfer Receipt or Bank Draft is permissible, he will specify clearly in the pay order the manner in which payment should be made

310. At provincial capitals civil charges may be drawn on cheques issued by the Accountant General in favour of the payee

Departmental Payments.

311. *(a) The rules regarding the issue of letters of credit and payment* against them in the case of each of the following Departments, are contained in the rules specified against them.

Forest . . .	Articles 413—416.
Railways .	Articles 422—427
Military .	Articles 457 -460 (*a*) and 462 (*a*)
Indian Posts and Telegraphs Department—	
Postal Section	Articles 490—497

(*b*) Letters of credit, issued under the rules, may be acted on without further authority, the Agent observing the prescribed limitations.

(*c*) In cases not covered by letters of credit, the Agent will act only on payment orders signed by the Collector.

NOTE —Where funds under a letter of credit are required only at headquarters, the original letter of credit may be passed on by the Treasury Officer to the Bank Agent, but if funds are required both at the headquarters and at a sub-treasury, the Treasury Officer will retain the letter of credit and will advise the Bank of the amount to be drawn against at headquarters

312. (*a*) Officers of the Public Works Department draw funds either *by bills or by cheques*

(*b*) Bills will be cashed by the Agent only on payment orders endorsed thereon by the Collector.

(*c*) In respect of cheques no letters of credit will be issued by the Accountant General, but an officer in charge of a division may regulate the drawings of his Sub-divisional Officers by letters of credit issued by himself See also Article 445.

(*d*) Letters of credit issued by officers in charge of divisions may be acted on without further authority, the Agent observing the prescribed limitations. Cheques not covered by letters of credit will be cashed without any limitation if otherwise in order, in the same way as pre-audit cheques issued by the Accountant General (Article 310).

NOTE —The Note to Article 311 applies to letters of credit issued by officers in charge of divisions

312 A. Such Telegraph Officers as are supplied with funds from Treasuries draw funds on cheques without letters of credit under the provisions of Article 311. Cheques drawn by them will, like Public Works Department cheques, be cashed by the Agent without any limitation, if otherwise in order, without the intervention of the Treasury Officer.

Refunds.

313. Refunds of revenue, fines, etc., will be made by the Bank on bills bearing a payment order signed by the Collector, as in Article 309.

1. This rule does not apply to refunds of income-tax; in the case of such refunds the Income-Tax Officer will make out the refund order in the form of a direct order on the Imperial Bank of India and the endorsement of a second payment order by the Collector will be unnecessary.

Discount on Sale of Postage and other Stamps.

314. Discount on sale of postage and other stamps is allowed by deduction from the amount paid in by the purchaser. The net amount will be received and brought to account under Article 302, the receipted chalan being the payer's authority for receipt of the stamps from the Collector.

Interest on Public Debt.

315. Government Promissory Notes, on which interest may be due, will be presented to the Collector of the district, who having made the necessary examination and record under the rules in the Government Securities Manual, will give the holder an order on the Bank in the following form—

PAY TO————————————————————
Rupees————————————————————, being interest for———half year at———per cent. due on Government Promissory Note No——— of——————for Rupees——————.

Collector.

Deposit Payments.

316 (a) Repayments of deposits standing at credit of individuals in the Collector's or Magistrate's or Judge's accounts will be made on the order of the officer on whose registers they are, and by whom the usual check registers will be kept. Persons claiming repayments of such deposits must therefore apply to the officer who received them, who, after examining the check register and making the necessary record, will give the applicant an order for payment at the Bank. A Magistrate's or Judge's order must be taken to the Collector for countersignature before being presented at the Bank, unless the Bank keeps a personal ledger account for the deposits of each Court.

(b) Each Court should duly intimate from time to time to the Bank the amount of lapsed deposits to be deducted from the Personal Ledger Pass Book

Bill Payments.

317. Supply Bills and Remittance Transfer Receipts drawn upon the treasury are advised to the Agent direct. The advice lists should be kept, and the bills paid, in accordance with the rules in Articles 374-379 and 383, so far as applicable, provided that bills must be *presented for payment before the end of the third account year after* that in which they were issued.

Treasure.

318. The rules regarding (1) receipt and issue of coin and currency notes, (2) remittance of treasure from Branch Banks and the entertainment of extra potdars if necessary for the purpose and (3) testing of remittances made to Agents of the Banks from Government treasuries, are laid down in the Resource Manual issued by the Controller of the Currency.

Currency of Payment Orders.

319. Payment orders are valid only for a time, not exceeding ten days fixed by the Collector; if presented after the allotted time they will be refused payment by the Bank until revalidated by the Collector.

Miscellaneous.

320. *Deleted.*

321. The Bank will be kept *open for the transaction of the treasury* business on all recognised holidays, if so required by the District Officer.

Additional Rules for District Officers.

Registers of Chaláns issued and Orders for Payment.

322. The above rules state in what cases the Bank receives or pays money without the previous order of the District Officer and in what cases the previous order of the District Officer is necessary It is also prescribed that the District Officer must maintain two registers in which *to note these orders, viz , a register of chaláns issued and a register of* orders for payment. The former of these may be worked by departments, the chaláns of land revenue being passed and registered by the Land Revenue Department of the District Officer's Office, those of excise revenue by the Excise Department, and so forth.

Daily Posting of Accounts.

323. When the daily account with the chaláns and vouchers is received from the Agent, the account will first be examined against the chaláns and vouchers which support it. Then the vouchers which have been already approved and registered by the District Officer will first be marked off in the register of chaláns issued and of orders for payment, that is, the date of discharge will be noted against the entries of them in those registers. Then each item of receipt or payment will be posted from the daily account, with its chaláns and vouchers, into the cash book, either direct or through some subordinate register, in the same way as is prescribed to be done by the account department of treasuries which do not bank with the Imperial Bank of India. The net difference between the total receipts and the total payments as shown in the daily account will then be posted in a subsidiary register called the Register of Imperial Bank Deposits. The register is provided with three columns to show (1) the date and (2) the net payments, or (3) the net receipts of the day, and there will be only one entry in column (2) or (3), as the case may be, against each date. When the total receipts exceed the total payments the difference will be posted in column (2), and when the total payments exceed the total receipts, the difference will be posted in column (3). At the close of the month the difference between the tota's of the two money columns of the Register of Imperial Bank Deposits should be carried into the Cash Account, if the total of the column for receipts exceeds the total of the column for payments, or into the List of Payments if the total of the column for payments exceeds the total of the column for receipts.

NOTE.—In this process the vouchers must be numbered and arranged according to the register in which they are entered, as the number of the payment order cannot serve also as the number of the voucher in the actual accounts

Advices and Certificates

324. The advices of receipts or payments which, according to any rule have to be sent to public officers or departments, and consolidated receipts or certificates of receipts or payments required by any rule to be given to any public officer or department should be prepared in the treasury, and not in the Bank, as the point to be advised or certified is not that the money has been received or paid at the Bank, but that the receipt or payment has entered the treasury accounts.

Treasury Returns

325. All treasury returns, with the exception of those the Bank is instructed to furnish in this chapter or under express orders of the Accountant General, should be prepared in the treasury and not in the Bank.

Chapter 18.—Pension Payments.

Pension Payment Orders.

326. Payments of pensions are made only upon Pension Payment Orders issued by the Accountant General, the Treasury Officer's halves of which will be pasted in serial order in separate files, one for each class of pensions, such as Service, Political, Assignments and Compensations, Colonial Governments, Indian States. The rules regarding these orders are in the Civil Service Regulations, Articles 939 to 943. These files must be kept in the personal custody of the Treasury Officer

NOTE 1—When a male pensioner is specially exempted by the local Government from personal appearance, the fact should be noted on his Pension Payment Order, and in all cases of non appearance of a male pensioner (Civil Service Regulations, 945), a note will be made on the Pension Payment Order of the form in which proof was given, within each year, of the pensioner's continued existence *e g.*, "Pensioner visited the Collector on ——————," and the initials of the Treasury Officer or of the officer verifying the fact, should be put against the note

NOTE 2—After the commuted value of a portion of a pension is paid from a treasury both halves of the Pension Payment Order must be returned without delay to the Audit office which will issue a fresh Pension Payment Order authorizing payment of the reduced pension in future.

Registers of Pension Payment Orders.

327. The Treasury Officer will keep a register in Form 40 of the Pension Payment Orders issued on his treasury which register will serve as an index to the files of orders referred to in Article 326. After seeing that a new order is correctly entered in this register, he will put his initials in the column of "Name of pensioner", and rule a red ink line across the page below the entry. The column of remarks will be blank as long as the order of payment is in force; but when *both* portions of the order are returned on account of death of pensioner, or application for transfer, which causes strike it permanently off the treasury list, the date and cause of return should be entered in black ink under the Treasury Officer's initials.

Treasury Officers are authorised to renew Pension Payment Orders without reference to the Audit office, in cases in which the pensioner's half is lost, worn or torn, or the entries on the reverse of either the pensioner's or Collector's half are completely filled up. The renewed Pension Payment Orders should bear the old number, date and facsimile of signature and the old ones should be retained by the Treasury Officer for three years and then destroyed. A note of the issue of the new Pension

Payment Orders should also be made in the 'Remarks' column of the register

NOTE The Pension Payment Orders will ordinarily be filed in one series for the whole district, but the Accountant General may allow filing by sub-treasury series when this course is found more convenient

Manner of Payment.

328. On appearance of a pensioner claiming payment of pension, his personal marks should be checked by the disbursing officer and the signature to the receipt compared with the facsimile of the signature pasted on the original payment order. If a pensioner cannot sign his name, his thumb impression on the receipt should be compared with the original impression already taken on the Collector's half of the Pension Payment Order A pensioner drawing pension for the first time should also be required to produce the copy of the order by which the sanction to his pension was communicated to him

NOTE.—In the case of illiterate pensioners and pardanashin ladies, quittances by seal mark attested by some known and respectable person, may be accepted in lieu of thumb impressions.

329. Special risk of fraud exists in the payment of pensions of women who do not appear in public, special care should therefore be taken in the identification in these cases. The descriptive rolls, when originally prepared, and the periodical certificates of the continued existence of such women, should be attested by two or more persons of respectability in the town, village, or pargana

330. Pensioner's receipts may be taken either on separate bills (which bills may be attached to a schedule for each kind of pension), or,

[illegible] book and list

the necessary

count of each

class of pensions. On the latter plan the receipt of each pensioner appearing personally will be taken in the column provided for that purpose, while separate receipts will be appended in support of the charges on account of those paid at sub-treasuries (Civil Service Regulations, 952), or (in authorized absence) on life certificates, note being made in the latter case, on the separate receipts, of the name of the person really receiving the money. On all such documents should be entered the number of the entry in the bill

1. A life certificate must accompany every pension bill which is not personally presented, except in the case of pensioners not resident in India specified in Article 949, Civil Service Regulations. When payment is made on a life certificate it should be made only for months completed on or before the date of the certificate.

2. In cases in which political pensioners do not appear in person to receive payment of their pensions, if the disbursing officer entertains any doubt which he has no convenient means of removing, he should refer the case to Government through his immediate superior for orders. Payment of the pension, however, should not be suspended pending the result of such reference.

3. Where the determination of a pension cannot be fixed for a precise date, the pensioner's receipt must be accompanied by a certificate in Form 41-A

4 A declaration in Form 41 B should be obtained half yearly from female pensioners whose pension is terminable by their marriage, and should be attached to the bills for pension paid for December and June

5. (a) Separate receipts with their certified copies (unstamped) are necessary for Hong Kong, Mauritius Ceylon and Singapore pensioners they must not be included in a consolidated receipt

(b) The rate of exchange for the conversion into Indian currency of payments stated in Hong Kong dollars is fixed as follows —

1 Each year is divided into two half yearly periods, viz, from the 16th April to the 15th October and from the 16th October to the 15th April, the rate of conversion for each of these half yearly periods being fixed at the average of the daily demand rate of exchange on Hong Kong during the six monthly period immediately preceding (viz., April to September and October to March) The average demand rate of exchange will be calculated to the nearest quarter rupee for $100, lesser and greater sums being converted upon the basis of the rate fixed for $100 The rate of exchange as fixed will be applied to all payments made in that half year irrespective of the period to which the payments may relate, but in the case of pensions payable in India on behalf of the Hong Kong Government, the average rate referred to above will be subject to a minimum of Rs. 112 8 0 for $100 The rate for each half yearly period will be communicated by the Controller of the Currency direct to the Accounts and Audit Officers before the commencement of the period

2 The pensions of Indians who joined service in the Police Department of the colony subsequently to the 1st January 1900 are payable at the above average demand rate of exchange, while the pensions of men who entered the service prior to the 23rd June 1895 are to be paid at the fixed rate of 100 dollars=R227; and the pensions of those who joined the Department between 23rd June 1895 and 1st January 1900 are payable at the rate of 100 dollars=R200 In these special cases, however, the rates are noted on the pension certificates forwarded by the Colonial Government and payment should be made at these rates

3 These special rates apply only to pensions drawn in respect of periods spent in India, and the pensions for the periods spent in Hong Kong are payable at the ordinary half-yearly rate When a pensioner volunteers the information that he has been residing at Hong Kong during a part or the entire period, or if this fact comes otherwise to the knowledge of the disbursing officer in the course of his official work, he should, before making the payment, institute inquiries and ascertain the rate of pension payable.

(c) As regards the rate of exchange for the payment in India in rupees of pensions fixed in dollars of pensioners of the Straits Settlements, the Colonial Government will either indicate the exact amount to be paid in rupees, or mention the rate at which the amount stated in dollars should be paid.

6. For payment of pensions due to deceased pensioners—see Article 39.

7. The local Government should instruct the Police or some other suitable subordinate agency to report promptly to the District Officer the death of any civil pensioner, and District Officers should enquire immediately into the cause of the non appearance of any pensioner to draw his pension.

8 A certificate of non-employment is printed in English and in vernacular in Form 41 and should be signed by all pensioners except *ex*-inferior servants, and *ex*-policemen who are in receipt of a pension of not more than R10 a month. If a pensioner who is required to sign the certificate is re-employed either permanently or temporarily in a Government establishment, or in an establishment paid from a Local Fund, during the period for which pension is claimed, he should furnish the necessary particulars therein, and the disbursing officer should ascertain and report whether the rules regarding such re-employment have been duly observed.

9 British Army Reservists referred to in Article 484, residing at stations where the treasuries from which they are paid are located, are permitted to draw their reserve pay through messengers, the certificate on the reverse of the reservist's pay bill (India Army Form A 320) being accepted as equivalent to a life certificate. In such cases Government accepts no responsibility whatever as to the identity of the messengers. As regards reservists employed at stations other than those at which the treasuries from which they are paid are situated, payment will be made by money order, the commission on such orders being defrayed by the Reservists themselves

331. Every payment is to be entered (Civil Service Regulations, 943, Rule 9) on the reverse of *both* portions of the order and attested by the signature of the disbursing officer; in case of pensions paid at a sub-treasury (Civil Service Regulations, 952) where will be found only a copy of the order in English or vernacular with the District Officer's order thereon, *the sub-treasury officer will make the entry on the counterpart and on his copy, while the Treasury Officer at the headquarters treasury, will, from the receipt, make the necessary note on his original of the order.*

NOTE If in any province the local Government have sanctioned a different procedure for the payment of Provincial pensions, the same procedure may be applied to the payment of Central pensions.

331-A. (*a*) Pensions not drawn for three years in the case of those adjustable under "45—Superannuation Allowances and Pensions" and for six years in the case of those adjustable under "44—Territorial and Political Pensions" cease to be payable at the treasury without the prior sanction of the Accountant General. Arrears of pension due in the case of a deceased pensioner also cease to be payable by the Treasury Officer, if they are not claimed within one year of the pensioner's death. The Treasury Officer should sort out such cases by examining the files of Civil Pension payment orders every month and return his halves of the Pension Payment Orders to the Accountant General along with the statement mentioned in clause (*b*) below.

(*b*) The Treasury Officer should submit to the Accountant General, every six months, a statement of cases of failure to draw pensions. The statement should be prepared in two parts, one part showing the names of all pensioners who have not drawn their pensions for three years or for six years, according as the pensions are adjustable under "45—Superannuation Allowances and Pensions" or under "44—Territorial and Political Pensions" and the other part showing the names of pensioners other than those included in the former part who have not drawn their pensions for more than one year. The reason for the non-drawal, if known, should be stated against each name

Payment of Pensions by Postal Uoney Order.

331-B. The payment of pensions not exceeding Rs. 50 a month may be made by postal money order, at the option of the pensioner. When this mode of payment is adopted, the following rules shall be observed :—

1 A pensioner who elects to have his pension paid by money order should present in person to the Treasury Officer a declaration to that effect with his copy of the Pension Payment Order The Treasury Officer should then identify the pensioner as laid down in Article 328. After this has been done, he should paste the declaration and both halves of the Pension Payment Order in a separate file headed "pensions payable by money order". On a date not later than the 10th of each month, a Treasury office clerk deputed for the purpose should make out a money order form for each pension recorded in the file mentioned above, less money order commission, and make corresponding payment entries in the table at the back of the Pension Payment Orders The Treasury Officer should sign the money order form and initial the entries on the back of the Pension Payment Orders after carefully comparing the three documents.

2. In order to minimise the risk of fraud, the Treasury Officer should compare the signature on the money order receipt every month with the pensioner's signature on the pension payment order. The Treasury Officer should also satisfy himself once every six months in such manner as he thinks desirable that the pensioner is actually alive. In token of having done so, he should endorse on the schedules of payments for the months of April and October each year a certificate to the effect that he has satisfied himself that the pensioners were actually alive on the dates on which the pensions were remitted to them

3. Some village official or other suitable subordinate agency, such as the Police, should be made responsible for reporting promptly to the Treasury Officer the death of any pensioner whose pension is paid by money order.

4 It will not be necessary to prepare separate pension bills for such payments. The payments should be shown in a separate schedule which will serve as voucher A certificate in the following form in the handwriting of the Treasury Officer should be endorsed on the schedule :

"Certified (1) that I have obtained from each pensioner a declaration that he has not received any remuneration for serving

in any capacity either under Government or under a Local Fund during the past six months and (2) that I have satisfied myself that all payments noted in the schedule have actually been remitted by money order."

NOTE.—The above certificate consists of two parts. The first part should be furnished six monthly on the schedules for January and July of each year, and the second part on the schedule for each month.

5. The amount to be remitted should not be paid to the Post Office in cash but by transfer to the credit of the Post Office. The money order forms should be sent to the Post Office with a certificate by the Treasury Officer that the amounts of the money orders and the fees thereon have been credited to the Post Office in the Treasury Accounts by transfer.

6. The Treasury Officer will watch for the money order receipts for all remittances shown in the special file and will also compare the signatures in these receipts with the specimen signatures on the Collector's halves of the Pension Payment Orders.

7. In the next month's schedule, the Treasury Officer will furnish the following certificate :—

"Certified that I have satisfied myself that all pensions included in the schedule for the previous month have been paid to the proper persons and that I have obtained all money order receipts in support of these payments and filed them in my office".

NOTE.—A provincial Government may adopt the procedure laid down in the above rules if it should so desire.

1. The procedure authorised in this Article may be applied, *mutatis mutandis*, to pensions the payment of which at a sub-treasury has been authorised under Article 953 of the Civil Service Regulations.

Periodical Identification of Pensioners.

332. (1) On the first appearance of a pensioner on or after April 1st of each year, the disbursing officer should, except in the case of pensioners mentioned in clause (2) *below*, take an impression of the thumb and all the fingers of the pensioner's left hand on the pension bill. The pensioner should then be identified from the particulars given in the disbursing officer's half of the Pension Payment Order or in the Audit Register as the case may be. Identification should also be made by an examination of the impressions given on the bill with those pasted on the Pension Payment Order or in the Audit Register if the pensioner cannot be identified by other means with absolute certainty.

NOTE.—The above rule in regard to the taking of the finger impressions and their examination for purposes of identification is, however, subject to any modification that may be made by the local Government. In the Bombay Presidency, for example, pensioners whose monthly pensions exceed R50 have been exempted from the operation of the rule.

(2) Except Indian Princes, European ladies, persons who have been gazetted officers, persons who hold Government titles and persons who have been specially exempted by Government (these exceptions being made on the ground that there can be no difficulty in future identification), all pensioners shall be liable to the operation of these rules.

(3) Pardah ladies and illiterate pensioners must give a thumb impression on their bills in the presence of the person who grants the life certificate or in the case of illiterate pensioners who personally attend the paying office, before the disbursing officer

(4) On the renewal of a Pension Payment Order the original impression must be cut off from the old, and attached to the new order.

333. *Deleted.*

Gratuities.

334. (*a*) Gratuities will be paid by Treasury Officers on authority received from the Accountant General, to whom, under Article 938 (*a*) Civil Service Regulations, the sanction is communicated by the sanctioning authority or by another Audit Officer. The payee should also be required to produce the copy of the order by which the sanction to the gratuity was communicated to him; and the Treasury Officer should record the fact of payment having been made on the copy of the order so produced.

(*b*) Gratuities are payable only to and upon the receipt of the persons legally entitled to receive them and not to or upon the receipt of the Head of the office or department in which the gratuitants formerly served.

Political Pensions.

335. With the special sanction of the Accountant General in each case the following procedure may be employed in the case of groups of political pensioners who are paid by, and are in charge of, a Political Officer :—

1 In lieu of a Pension Payment Order for each pensioner, an order for the payment of the whole group will be issued in Form 40; each entry having a number in this form, $\frac{330}{1}$, $\frac{330}{2}$, and so on, where 330 is the register number of the whole document.

2. The officer in charge of the pensioners will draw up a monthly bill in the following form, in which *all* the names will be entered in their proper order, even though nothing is drawn for the pensioner entered :—

(1) No of pensioner. (2) Name (3) Monthly pension (4) Amount of arrears drawn; (*a*) months; (*b*) amount. (5) Amount drawn for current month (6) Income tax deductions. (7) Net amount payable to each pensioner. (8) Remarks; this space will be used for acquittance in the Political Officer's own copy of the bill

3 The following certificate will be appended to the bill :—

"Certified that all amounts drawn in last month's bill have been duly disbursed, and receipts taken, with due precautions as to the identification of the payees, with the exception of the following amounts, now refunded:—

No.	Name.	Amount refunded	Remarks.

4 The total to be paid will be made up as follows —

			Rs a p.
Arrears, as per column 4-b			0 0 0
Current month as per column 5			0 0 0
		TOTAL	0 0 0
Less Income-tax	Rs		
Less undisbursed amounts now refunded	Rs		
Net amount to be paid			

Any refunded amount can be drawn at any time upon quotation of the month's bill in which the amount was refunded

5 If any alterations have been made in the list of pensioners during the past month the political officer will append a statement showing—

No. of pensioner	Name.	Nature of alteration or lapse.	Reason or quotation of order.

6 No new name can be brought on the list, and no new pension drawn, until the Accountant General has registered and given a number to the new name, and communicated it to the Political Officer in charge

7. If there have been no alterations the Political Officer will append to his bill a statement that "there have been no alterations in the list of pensioners under my charge in the past month."

Military Pensions.

336. Instructions regarding the payment of Military pensioners will be found in Chapter 27, Articles 483 and 484.

Chapter 19.—Deposits.

To be read in conjunction with Chapter 12.

Revenue Deposits.

337. Each item of deposit received must at once be entered in a register in Form 13 and numbered, there will be a separate series of numbers for each register, beginning anew each year. The Treasury Officer will carefully check the amount and particulars of each entry (*vide* Article 197) and then set his initials in the proper column against each A daily total only will be carried from each register to the cash book

NOTE.—The entry in the column "Nature of deposit" should be sufficient to explain why the amount is deposited

338. Every item must be recorded in the name of the person *from* whom, not that of the Government official *through* whom, it is received; it must be passed through the accounts, even though repaid on the day of receipt, and be kept distinct, however small it be, till finally disposed of, never being consolidated with others

339. The rules regarding repayments and the form of voucher required are contained in Chapter 12.

340. When a deposit is adjusted by transfer to some head of account, the head of account to which it is transferred, and the item in which it is included in the treasury account, should be noted both in the register of receipts and in the register of repayments, and it should be separately credited in the cash book or register. The voucher submitted with the list of repayment will state these facts under the signature of the Treasury Officer.

Personal Deposits.

341. Receipts and payments on Personal Deposit accounts [*vide* Article 195 (*b*) (ii)] should be recorded in personal ledgers in Form 44.

342. A sufficient number of sheets of Form 44 should be bound up into a volume, and successive sets of pages assigned to the several accounts; it is not necesary to transfer the accounts to a new volume

with a new year, but if there be no page available when it is necessary to open a new account or carry forward an old one, all unclosed accounts should be simultaneously carried forward to a new volume.

343. Every personal account will thus have its own ledger page, the form of which provides, in addition to columns for date of transaction and number of cheque, one column for receipts, one for payments and a *third to show the balance after each transaction, with space for* the Treasury Officer's initials. Herein the receipts are entered in regular order without being numbered; similarly the disbursements, made not from any one particular item, but from the aggregate balance in hand, are entered as they are made without further remark.

NOTE.—If there be a large number of transactions on the same day, *e.g.*, in the case of *Civil Court Deposits in Bengal, a balance need not be struck after each transaction* but the Treasury Officer, if there be any possibility of an overdrawal, should *by totalling the items of* receipts and refunds and striking the balance whenever necessary satisfy himself that the balance is not overdrawn. The Treasury Officer, shall invariably, however, strike a total at the end of each day's *transactions*

344. The Treasury Officer's duty is simply to see that withdrawals are made only on cheques signed by the responsible administrator which are current for *three months* from the date of issue, and that *the withdrawals* never exceed the balance in hand. See Article 217.

345. From these ledgers the daily totals of receipt and payment will be carried into the Register of Personal Deposits (Form 45), from which again the aggregate daily total only will be carried to the cash book.

Sub-Treasuries.

346. Deposits made at a sub-treasury must be brought, item by item, through the daily sheet upon the district registers and must be numbered in the general series. It will however be sufficient *to enter* merely the daily totals in the district registers in the case of transactions relating to personal deposits, such as, Wards, Estates, Dispensaries, Municipalities, etc., which take place at sub-treasuries, unless the Accountant General for special reasons orders otherwise in any case. When the officer in charge has occasion to place in deposit *an item* which, according to rule, should be so dealt with, he may also be empowered to repay it on his own authority without formal authority from the district treasury. In this case he would *himself keep up* a register of such deposits, in addition to that at the head treasury.

347. In making repayment he would clearly indicate the sub-treasury account in which the credit *originally* appeared, so that it will be easy to trace the item and to charge off payment correctly in the district account.

348. If any class of deposits *is repayable at the* sub-treasury, it must not be payable at the head treasury also.

349. The adjustment of cash orders issued on sub-treasuries may most conveniently be watched by opening a personal ledger for each sub-treasury. The orders issued would bear a serial number, and the amount would be credited in personal ledger account (Form 46), but need not be entered in Form 44 When paid at the sub-treasury, it would be charged in the sub-treasury cash book and daily sheet as a miscellaneous payment, but in the district treasury would be posted in the personal ledger account as a repayment of deposit.

1. With reference to the annual certificate prescribed by Article 205, the Treasury Officer must certify that the credit balance of each sub-treasury personal ledger account agrees with the sum of orders ascertained to be outstanding.

2. And a similar certificate must be recorded monthly on Form 43 or on the *plus* and minus memorandum (*vide* Articles 353 and 355) to the effect that the balance of orders on sub-treasuries in Form 43 correspond with the totals of the outstanding as shown in detail in Form 46.

Monthly Returns.

350. An extract register of Revenue Deposits received will be submitted with the Cash Account in Form 28, prescribed in Article 204; only the first five columns will be filled up by the Treasury Officer, and they should be written up daily from the register of receipts. It is of importance that each deposit should be exactly confined to its own case, as the Accountant General has to detail repayments against it.

351. In some cases where many deposits are received for very short periods, permission has been given to detail in the returns submitted to the Accountant General only those not repaid in the month of receipt; the permission should not be extended without clear proof of its necessity In this case the returns for submission could not be written up till after the close of the month, and there would be breaks in the series of numbers representing the deposits received during the month which had been wholly repaid before its close. At foot of each extract register, both of receipt and repayment, would be entered a lump sum for "Deposits received and repaid during the month," in order that the extracts might agree with the accounts

352. An extract register of repayments, during the entire month, with vouchers appended, is submitted with the list of payments: it is in Form 47 and should be written up daily. Although no extract register accompanies the first schedule of payments, entry should be made in it of the total payment on each head made during the first ten days of the month · the entry in the second schedule will be of the total payments made from the 11th to 31st

353. For Personal Deposits, however, a special form of monthly return (Form 48) is provided, as in it the totals only of receipts and repayments on each personal ledger have to be entered: the totals of the two columns, Receipts of the month and Payments of the month, alone, will be traceable in the cash account and list of payments. The monthly totals brought out on this form should be the same as those brought out by summation of the daily total columns of Form 45.

354. The charges exhibited in Form 48 will be supported by the original paid cheques, which should not be given up after payment.

Plus and *Minus* Memorandum.

355. Together with the monthly deposit returns must be submitted a *plus* and *minus* memorandum showing the opening balance, receipt, repayment, and closing balance, under each head of deposits, including Personal Deposits. As this balance should always equal the aggregate of repayable deposit balances upon the deposit registers, it has to be reduced, in the April return by the amount reported for lapse under Article 206.

Chapter 20.—Bills.

NOTE.—The receipts and payments on account of the Bank drafts issued under the Explanation below Article 164 in lieu of Remittance Transfer Receipts do not pass through Government accounts and the rules in this chapter are not applicable to those Bank drafts.

Forms of Bills.

356. Two forms of bills are used for remittance of public funds in India viz., *supply bills* and *remittance transfer receipts*. *Supply bills* are issued under the rules laid down in the Resource Manual or under special orders of the Deputy Controllers of the Currency; the conditions of issue of *transfer receipts* will be found in Chapter 10. The names of treasuries which issue and cash bills will be found in a separate publication, the ' List of Treasuries and Sub-treasuries in India issued by the Controller of the Currency".

357. Supply bills and transfer receipts are prepared on special forms prescribed by the Government of India. Different forms are used for drawal on treasuries and on the local head offices and branches of the Imperial Bank of India.

Issue of Bills.

358. Before the commencement of a new official year, a *Register of bills issued* (Form 49) will be opened, by paging it and setting apart a sufficient number of pages for every treasury usually drawn on; the pages should be ruled, and the lines numbered in the column headed "Special or District". The series of District numbers will thus be separate for each district, and will commence anew with each official year; a number cannot be used again, though the bill has been cancelled before another is drawn on the same district. In other columns will be entered the printed (or general) number, the date and amount of the bill, the names of the remitter and payee, and the authority for issue, whether this be contained in an article of Chapter 10 or in a rule laid down in the Resource Manual, or a letter of the Deputy Controller of the Currency; the remarks column will be left blank for note of issue of duplicates of cancellation, and the like.

359. Supply bills and transfer receipts drawn on the same district will be recorded in the same district issue register, and in the same series of district numbers

NOTE.—At treasuries banking with branch banks, there will be a separate series of numbers for remittance transfer receipts and supply bills, the former being issued by the bank and the latter by the District Officer.

360. Bills should be prepared and signed from time to time as they are applied for, immediately on the receipt of cash; the business of signing them should not be postponed till the close of office, and on no account may the offic[illegible] have been issued. Each must be signe[illegible] the drawer (who should take pains to [illegible] and should then be torn by him from [illegible]

NOTE.—The counterfoils of bills issued should be periodically bound up, they need not be preserved for more than three complete account years

361. At the time of signature, the register of bills issued, together with the application for the bill, the advice list (Article 363) and the book of forms, will be laid together before the Treasury Officer; the advice list must be signed before the close of office, but he will initial each entry therein, and in the register and the counterfoil, at the same time as he signs the bill, after he has satisfied himself that—

(a) the several documents agree;

(b) the authority for issue is sufficient;

(c) the date and place of issue and the name of the payee are legibly and distinctly entered in the body of the bill;

NOTE.—In the case of remittance transfer receipts *in favour* of a public officer, the purpose for which the remittance is made must be plainly stated in the body of the bill, in order that the document may be complete in itself and independent of a covering letter; but the drawer's omission to give this information will not justify the drawee in refusing payment.

(d) in addition to the amount being entered in figures, the amount of whole rupees is entered a second time in words and the annas and pies in words or figures; that the words are written continuously without lifting the pen and that when the amount consists of rupees only and does not contain annas and pies, the words end with the word "only";

(e) a sum a little in excess of that for which the bill is granted is entered in words across the bill at right angles to the type;

NOTE 1.—"Under thirty rupees" will mean that the bill is for a sum not less than R20 but less than R30; and similarly, "under eight hundred rupees" will mean that it is for less than R800, but not less than R700.

NOTE 2.—The cross entry is not necessary if the amount in words is typed perforated by a special cheque writing machine.

(f) the bill is signed in every case by the Accountant, and also by the Treasurer when the bill is issued in exchange for cash but by the Accountant, a second time, instead of the Treasurer when the amount has been received by transfer in account, the Treasurer should enter the amount in the native character at the same time as he signs the bill.

NOTE.—The provision that each bill issued in exchange for cash shall bear the Treasurer's signature is only intended to bring home responsibility to him; *bills issued* by branch banks holding the Government balances need be signed by the Bank Agent only

Issue of Bills on Military Treasure Chests.

362. As prescribed in the rules under Article 161 certain Treasury Officers are authorised to draw remittance transfer receipts on the military treasure chests at Mhow, Neemuch, etc. The amounts of such receipts are credited to the Military Account circle concerned, and they should accordingly be entered at first in a separate register in Form 49, in which the issues of local bills are entered. From this register a list in Form 51 should be posted daily, and its daily total entered, without any details, in the schedule of military receipts of the Account circle concerned under the column, "Remittance Transfer Receipts issued on military treasure chests".

Advice Lists.

363. The advice list (Form 50) will include both supply bills and transfer receipts drawn on the same day on a particular treasury. The general, as well as the special or district number of each must be shown. The advice will be initialled as each bill is signed, and the list will be totalled, closed and signed by the Treasury Officer, and despatched without a covering letter, without fail, before the treasury closes on the day of issue.

364. At places where the treasury banks with a branch bank, there will be separate advices for remittance transfer receipts and supply bills. the former being issued by the Bank, and the latter by the District Officer.

365. If alterations be made in a bill prior to issue, the corrections should be noted in the advice, and each alteration, both in bill and advice, should be authenticated by the drawer's initials, in order to prevent hesitation on the part of the drawee. If the drawer should enter the amount so carelessly as to enable a stranger to alter it, and fraudulently to obtain payment of a larger amount, the *drawer*, and *not the drawee*, must bear the loss. But the drawee must remember and apply the numerous defensive checks provided for him.

366. Advices of bills drawn on any of the local head offices (at Calcutta, Madras and Bombay) or branches of the Imperial Bank of India should be sent direct to the Secretary and Treasurer of the head office or the Bank Agent concerned, as the case may be.

Accounts of Bills Issued.

367. The district issue registers will be, with the check margins of the bills themselves, the only record of detailed transactions preserved in the office, but at the time of issue each must be entered in a *general list* of bills issued to be submitted to the Accountant General with the monthly cash account

368. There will be four general issue lists, namely :—

Supply Bills, local (*i.e.*, issued on treasuries in the same Audit circle).

Supply Bills, foreign (*i.e.*, issued on treasuries in other Audit circles).

Transfer Receipts, local.

Transfer Receipts, foreign.

For local bills, Form 51 is prescribed; for foreign bills, Form 52.

369. The general number of each bill must be given, without fail, in these lists; the special or district number is not required. Each of the four will be totalled daily, and its total carried separately into the cash book.

370. At the end of the month these lists will be submitted in original to the Accountant General with the cash account, wherein the totals only will be shown of the receipts of the month under supply bills and remittance transfer receipts, local and foreign, respectively. No office copy of these lists need be kept by the Treasury Officer.

Cross-checks.

371. It will be useful to note the cross-checks which a Treasury Officer can each evening apply to the several documents connected with bills issued. The several advice lists and the district issue registers check one another directly; the total of each general list must agree with the total of the advice lists for that class, and this agreement should be at times tested by the Treasury Officer himself; the total of each general list, too, should, day by day, be compared with the credit in the cash book; and lastly, the issue of forms should be checked by the number of entries in each pair of general lists.

Regularity of Signature.

372. Variation in the signature of the drawer often entails much trouble on the paying treasury, and the drawer will be held responsible for any inconvenience or delay which may be caused to individuals in consequence of change in, or illegibility of, his signature, or other serious irregularity on the face of the bill, as the drawee would be justified in suspending payment in cases of doubt arising from such causes. Accordingly an *Indian officer in charge of a treasury* should *sign* his name in English, or have it written in English characters below the vernacular signature

373. When any change of Treasury Officer occurs, a specimen of the signature of the new-comer should be forwarded by the out-going officer to all treasuries usually drawn on The following form will be convenient :—

"The undersigned begs to notify to ———— that he has on this day been relieved of the executive charge of the treasury at ———— by ————, a specimen of whose signature is annexed

——————

Relieved Officer.

——————

Relieving Officer."

The *19* .

1 If it should be necessary for a Treasury Officer to issue a Remittance Transfer Receipt or a Supply Bill on a treasury not usually drawn upon, to which a specimen of his signature has not been sent under the rule in Article 373 then, at the time of issue of the Remittance Transfer Receipt or the Supply Bill he should also forward *a specimen of his signature under a special forwarding letter*, which should be posted in a separate cover and not in the cover containing the Advice List.

2. In the case of an Indian officer who signs in vernacular, his name should also be written in English characters in this notice, as well as after his signature in bills (Article 372)

3. When an officer who was formerly in charge of a treasury resumes charge of it after a lapse of time, his signature need not again be circulated among Treasury Officers.

Check on Payment of Bills.

374. The advice lists received from the issuing treasuries must be opened in the presence of the Treasury Officer, and each dated and initialled by him after he has satisfied himself of its genuineness by examining the signature of the drawer and, if necessary, the post mark. They should then be sorted and arranged according to the treasuries from which they are received and pasted chronologically in guard files

in such a way that advices received from each treasury may be kept together. These files should be kept under lock and key.

NOTE. It may be as well to remind Treasury Officers of the security (against the fraud of altering after signature the amount shown in the advice) which is afforded by comparison of the total amount reported in words in the heading with the real total of the figured amounts of an advice. Any alteration of any entry, whether of names or figures, in an advice requires the drawer's initial (Article 365), so that it is scarcely possible that any fraud should be attempted by altering the advice *before* he has signed it, since at the time of signing he would notice any uncertified correction.

275. The advice lists, arranged in the manner prescribed in the preceding articles, will facilitate the examination and identification of bills presented for payment. The entries made in the advice lists should be a sufficient obstacle to the encashment of bills forged or fraudulently altered; and their sequence effectually bars the use a second time of a distinct number, and suggests suspicion even of the advice list where a high number, general or special, follows a low one. The column for remarks provides space for necessary notes of calls for advices, of references touching irregularities, of cancellation or of issue of certificates of non-payment, or of advices of seconds or thirds; and the Treasury Officer should be careful to see that these notes are punctually made.

Examination of Bills Presented.

276. On presentation of a bill for payment, the Treasury Officer must compare it with the advice, and should satisfy himself carefully that it is in order, and that it is receipted on the back by a person able to give a legal quittance. It should be borne in mind that in the case of a remittance transfer receipt the liability of Government to the payee named therein can only be discharged by payment, of the amount due thereunder to the said payee or his *lawful* agent or to a recognised bank in whose favour it is endorsed for the purpose. In cases therefore where payment is not made on an endorsement in favour of a recognised bank the Treasury Officer should not merely satisfy himself of the genuineness of the payee's signature to the receipt on the back of a bill If the payee himself is not in attendance, the Treasury Officer must assure himself that the presenter of the remittance transfer receipt is the agent or messenger of the payee duly authorised to receive payment. If, then, the presenter is unknown to the Treasury officials, or, if known, should there be reasonable grounds for questioning his being in lawful possession of the remittance transfer receipt, the Treasury Officer should demand a writing from the payee, authorizing the presenter to receive payment on his, the payee's behalf. Similarly in cases where payment is made on an endorsement to a recognised bank the Treasury

Officer must assure himself that the presenter of the remittance transfer receipt is the authorised agent or messenger of the bank.

NOTE.—Remittance transfer receipts are not payable at sub-treasuries save as expressly provided by notes in the "List of Treasuries and Sub-treasuries in India" or by Rule 2 under Article 164 But if the money payable on a remittance transfer receipt is required at a sub treasury, there is no objection to the issue of a cash order to the payee for presentation at the sub treasury. In such a case the payee should receipt the remittance transfer receipt as "*Received payment by a cash order on* ——————— Sub treasury", and the Treasury Officer at the district treasury should finally deal with the remittance transfer receipt, and should take the same precautions regarding the delivery of the cash order as are prescribed in the case of payment in cash. See also rule 2 under Article 9 and the Note under Article 368

377. The points of orders are, that the bill has been advised; that it corresponds in all particulars with the advice; that it bears the genuine signature of the drawer; that it bears the signature purporting to be that of the Treasurer, unless issued by local head office or a branch of the Imperial Bank of India; that it has not been tampered with; and, of course, that it is not a cancelled or a lapsed bill or one of which a duplicate has been paid Yet a bill may be paid—

Without advice, if there is no reason whatsoever to doubt its genuineness, and if sufficient security is offered. In the case of well known and reliable holders, this security may be dispensed with. The Treasury Officer should in all such cases apply for the necessary advice without delay.

Even though differing from the advice, at the discretion and risk of the drawee, provided there is no suspicion of fraudulent alteration, nor any possible doubt of the genuineness of the bill. But great caution should be exercised before paying on a bill an amount larger than that named in the advice.

NOTE.—If the remittance transfer receipt bears no signature purporting to be that of the Accountant the fact should be immediately brought to the notice of the Treasury Officer who issued the bill, in order that he may ascertain whether the amount was correctly brought to book.

Doubtful Bills.

378. In case of erasure, alteration, or other serious cause for suspicion, the drawee should, before payment, refer to the drawer, the post office, or the Accountant General, as the case may require. Any material alteration *of a bill without the consent of the parties, after it* has been drawn, or endorsed, affecting the date, sum, or time or place of payment, will invalidate it; but the mere correction of a mistake, as by inserting the words "or order" in the endorsement of a supply bill will have *no such effect*. *A merely technical defect*, such as the omission by the drawer to note the purpose for which a remittance transfer

receipt is required, will not justify the drawee's refusal to pay. Remittance transfer receipts should not ordinarily bear any other endorsement than that of the payee, and Government officers are justified in declining to cash such receipts bearing any other endorsement whenever it may appear desirable to them to do so, but payment should be made, if so desired, on endorsement of the remittance transfer receipt in favour of a recognised bank.

NOTE.—The order conveying the last instructions goes on: "There is no objection to the bank of —— paying on its own responsibility, and for the convenience of its constituents, transfer receipts bearing endorsements in addition to that of the payee In all such cases, the bank must itself endorse the transfer receipts." (The bank had pointed out that the special endorsement of the payee was as full an acquittance to Government as a simple "Contents received"—in consequence, no doubt, of the stipulation on the face of the bill that it is NOT TRANSFERABLE)

Form of Receipt.

370. For the sufficiency of the receipt, it is necessary to see that it is not for a part only of the bill, and that it is given by the legal holder. On no account may a bill be paid by instalments; receipt for the full amount must be given on the reverse, and the full amount must be paid.

(a) If the legal holder be dead, payment should be made only to his legal representative; a bill for less than Rs 100 may, however, be paid without a certificate of administration.

(b) If the receipt be signed by an agent or attorney, note of the existence, and of the record in the treasury, of the power of attorney, should be made on the bill.

(c) If more than one person be named in a bill, all must join in order to give a valid endorsement or receipt.

(d) A bill payable to A. B. cannot be cashed on the receipt of his partner C. D. without production of a formal power of attorney; a bill payable to A. B. & Co. can be paid on the receipt, as A. B. & Co., of any member of the firm.

(e) Bills payable to an incorporated company or any other corporate body may be paid on the receipt of the official authorized, generally or specially, by its regulations or by power of attorney to receive moneys payable to such company or body.

In the case of bills payable to an unincorporated body, payment may be made to a person holding authority to receive moneys payable to such body, but the Treasury Officer should first satisfy himself that the authority has been duly conferred.

(f) If the amount of the bill be payable by transfer to some head of account, the head of account to which it is transferred,

and the item in which it is included in the treasury accounts should be noted in the advice list, and separate credit should be given in the cash book or register concerned. The voucher submitted with the list of payments will contain a certificate to this effect over the signature of the Treasury Officer If the bill be endorsed to the Collector or other public officer, he should endorse it "Credit to such a head of account" over his signature.

NOTE.—A public officer when he sends a transfer receipt to a treasury, not for cash payment, but for credit of its amount in the treasury accounts, must before he signs the receipt, add to the words 'Received payment' the further words "by transfer credit". Omission to do this facilitates fraudulent appropriation of the money

Record of Payment.

380. As each bill is paid, it must be stamped "paid", the date of payment and the amount paid being at the same time noted in the columns provided for the purpose in the advice list. The entry should then be initialled by the Treasury Officer in the column also provided therein Entry must be made at the same time in the proper register of bills paid (see Article 381) If the treasury banks with a branch bank, the entry of payment in the register of the treasury will be made from the paid bills on their return from the Bank (see Article 366).

1. On receipt of advice of cancellation of any bill, or on its lapse, whether under Article 387 or under Article 184, its amount should be entered in the "amount paid" column.

2. The destruction of the advice lists of bills drawn may be sanctioned by the Accountant General after he has completed and adjusted his list of lapsed bills for the period to which the advice belongs.

Accounts of Bills Paid

381. A volume should be prepared at the beginning of the year *(Forms 53 and 54)*, in which the bills will be entered as they are paid, the daily total being each day carried to the cash book These registers of bills paid will be four in number (like those of bills issued), namely, for supply bills and for transfer receipts, each a pair, one of which is for local (Form 53) and one for foreign bills (Form 54).

382. Four schedules of bills paid (in the same form as the registers, should be punctually written up before office closes, in order to be submitted to the Accountant General on due dates, and the bills themselves should be attached to their schedules.

Issue of Remittance Transfer Receipts by Military Account Officers.

383. Transfer receipts issued by Military Account officers (see Article 176) undergo, previous to payment, precisely the same form of scrutiny

receipt is required, will not justify the drawee's refusal to pay. Remittance transfer receipts should not ordinarily bear any other endorsement than that of the payee, and Government officers are justified in declining to cash such receipts bearing any other endorsement whenever it may appear desirable to them to do so, but payment should be made, if so desired, on endorsement of the remittance transfer receipt in favour of a recognised bank.

NOTE—The order conveying the last instructions goes on: "There is no objection to the bank of —— paying on its own responsibility, and for the convenience of its constituents, transfer receipts bearing endorsements in addition to that of the payee. In all such cases, the bank must itself endorse the transfer receipts." (The bank had pointed out that the special endorsement of the payee was as full an acquittance to Government as a simple "Contents received"—in consequence, no doubt, of the stipulation on the face of the bill that it is NOT TRANSFERABLE)

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(a) If the legal holder be dead, payment should be made only to his legal representative; a bill for less than Rs 100 may, however, be paid without a certificate of administration

(b) If the receipt be signed by an agent or attorney, note of the existence, and of the record in the treasury, of the power of attorney, should be made on the bill.

(c) If more than one person be named in a bill, all must join in order to give a valid endorsement or receipt.

(d) A bill payable to A. B. cannot be cashed on the receipt of his partner C. D. without production of a formal power of attorney; a bill payable to A B. & Co. can be paid on the receipt, as A. B. & Co., of any member of the firm.

(e) Bills payable to an incorporated company or any other corporate body may be paid on the receipt of the official authorized, generally or specially, by its regulations or by power of attorney to receive moneys payable to such company or body.

In the case of bills payable to an unincorporated body, payment may be made to a person holding authority to receive moneys payable to such body, but the Treasury Officer should first satisfy himself that the authority has been duly conferred.

(f) If the amount of the bill be payable by transfer to some head of account, the head of account to which it is transferred,

and the item in which it is included in the treasury accounts should be noted in the advice list, and separate credit should be given in the cash book or register concerned. The voucher submitted with the list of payments will contain a certificate to this effect over the signature of the Treasury Officer. If the bill be endorsed to the Collector or other public officer, he should endorse it "Credit to such a head of account" over his signature.

NOTE.—A public officer when he sends a transfer receipt to a treasury, not for cash payment, but for credit of its amount in the treasury accounts, must before he signs the receipt, add to the words "Received payment" the further words "by transfer credit". Omission to do this facilitates fraudulent appropriation of the money

Record of Payment.

380. As each bill is paid, it must be stamped 'paid', the date of payment and the amount paid being at the same time noted in the columns provided for the purpose in the advice list The entry should then be initialled by the Treasury Officer in the column also provided therein Entry must be made at the same time in the proper register of bills paid (see Article 381) If the treasury banks with a branch bank, the entry of payment in the register of the treasury will be made from the paid bills on their return from the Bank (see Article 366).

1. On receipt of advice of cancellation of any bill, or on its lapse, whether under Article 327 or under Article 184, its amount should be entered in the "amount paid" column.

2 The destruction of the advice lists of bills drawn may be sanctioned by the Accountant General after he has completed and adjusted his list of lapsed bills for the period to which the advice belongs

Accounts of Bills Paid

381. A *volume* should be prepared at the beginning of the year (Forms 53 and 54), in which the bills will be entered as they are paid, the daily total being each day carried to the cash book. These registers of bills paid will be four in number (like those of bills issued), namely for supply bills and for transfer receipts, each a pair, one of which is for local (Form 53) and one for foreign bills (Form 54)

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Issue of Remittance Transfer Receipts by Military Account Officers.

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and test. But the entry of the payment is to be made in the appropriate column of the Military Schedule of Payments (Chapter 27) and not in the Registers prescribed in Articles 381 and 382.

Issue of Duplicates.

384. A duplicate of a bill may be issued under the circumstances *stated in Article 177; and in the event of the loss of both original and* duplicate, a triplicate may be issued on the same terms as the duplicate, the non-payment of the others being certified. No special form is provided for triplicates; the form of duplicate must be altered by hand. Neither duplicate nor triplicate can be issued without reference to the Accountant General if the bill has lapsed.

385. The duplicate and triplicate must be drawn in exactly the same terms as the original bill, with the same date, the same number, the same amount, and the name of the same payee; so that, if a lost bill has been endorsed, the endorsee must apply for a duplicate through the original payee. It will be issued under the signature of the officers in charge of the treasury at the time, although he be not the person who signed the original bill.

386. No duplicate or triplicate older than six months should be paid without previous reference to the Accountant General, or, in the case of military transfer receipts, to the Controller of Military Accounts; nor should any duplicate or triplicate of a bill endorsed for payment at a sub-treasury be either cashed, or endorsed for payment at a sub-treasury, until the officer at the sub-treasury has certified that he has not paid the original, and that he has recorded the issue of a duplicate.

Cancellation.

387. When a bill is cancelled as provided in Article 178, the fact of cancellation should be conspicuously noted across the face of the bill; at the *same* time note should be made in the register of bills issu (Form 49) and advice sent to the officer drawn on, who should a r.l
the fact in the Remarks column of the advice list originally and
also note the amount of the bill in the column of "Amou *vide*
Article 383, Rule 1. The amount refunded should be c
schedule of local or foreign bills paid (supply bills or tra
according as the bill cancelled is a local or a foreign bill;
of the treasury drawn upon should be entered in colu
The entry must be supported by the cancelled y
voucher; and it must appear, even though i
place in the same month. The special (distric
bill may not be used for another bill even t
drawn on the same district between the is
cancellation.

Exchange.

388. When a bill is exchanged for another (see Article 160), the original bill will be treated and charged as a bill presented for payment, and the amount again credited as received for the issue of the new bill.

Lapse of Bills.

389. Supply bills and transfer receipts, which are not paid before the end of the third account year after that in which they are issued, lapse, and should be so marked in the 'Remarks' column of the advice list, their amounts being at the same time posted in the column "Amount paid"; their amount is transferred to the credit of Government by an account entry made by the Accountant General. Should any one apply for payment of a lapsed bill he should be directed to address the Accountant General; if payment be sanctioned, the amount will be charged in the cash book as a miscellaneous refund and noted against the credit to prevent a double payment The rule applies to bills drawn by treasuries under other Governments, as well as by those under the same Government.

1. Transfer receipts issued by Military Account Officers lapse in the same way as those of civil treasuries, and payment can be made only under an order of the Controller, Military Accounts.

2. Regarding transfer receipts for sepoys' remittances, see Article 184

Supply of Forms.

390. Forms of supply bills will be supplied to Treasury Officers by the Deputy Controller of the Currency of the circle, and forms of Remittance Transfer Receipts by the local Accountant General. Controllers of Military (including Army Factory, Royal Air Force and Naval) Accounts will make their own arrangements for the supply of these forms. Indents for supplies should be in Form 55, and should ordinarily be for twelve months' supply.

1 All these forms are now printed with a coloured ground pattern on water marked paper. Any fraudulent erasure is impossible, inasmuch as it involves the removal of so much of the coloured ground pattern as to ensure detection.

2 It has been arranged that a proper colour shall be allotted to each province, and that both letter press and ground pattern shall be in that colour, the printed numbers alone being in black. For duplicates, unnumbered forms with the word 'Duplicate' enfaced prominently in ink of a different colour will be used.

3 For the convenience of commercial houses, it has been decided that supply bills for more than Rs1,000 may, if required, be issued in duplicate, the fact of such an issue being noted in the advice. A duplicate should not, however, be given unless [ill]all[...]d for.

Care of Forms.

391. Immediately on receipt of a parcel of forms of bills they should be carefully examined. The duplicates for district treasuries are made up in books of ten each, and bear no numbers; they should be counted. The originals are made up in books of fifty each, and bear a printed number in a general series peculiar to the province; here the series of numbers in each book should be checked, and the books themselves compared with the particulars given in the invoice. The acknowledgment should certify that the forms have been counted and found correct.

392. The forms of bills and of advices should be placed in store under the key of the Treasury Officer, who should each morning issue the book or books containing bill forms, and the advice forms, for the day's use He must be careful not to issue a book of a later serial number before an earlier, and therefore should see that the store is so arranged as to prevent mistakes. Every evening the unused forms will be returned to him, and he should see that this series is unbroken; that no form is kept back unissued unless it be spoilt; that the number expended in the day agrees with the total numbers of the two lists of bills issued, *viz.*, on the local and on other Governments.

393. Spoilt forms should never be destroyed; both the check margin and the form itself should be defaced under the Treasury Officer's initials, and the forms returned to the Accountant General with the list of bills issued (local Form 51), the defaced check margin being retained in the cheque book

Chapter 21.—Miscellaneous Subjects.

Seamen's Money Orders.

394. A Shipping Master is required, at the close of each day on which seamen's money orders are issued, to remit to the Treasury at the station the amount received by him on that account, including commission. The remittance will be accompanied by an extract schedule in the form appended to the rules (Instructions to Shipping Masters in India) and the Treasury Officer's acknowledgments will be taken in the pass book to be kept for the purpose. At the end of the month the Treasury Officer will forward to the Accountant General a schedule in the same form, giving particulars of the money orders issued during the month.

NOTE.—Commission on Seamen's money orders is charged at 1d. in the pound subject to a minimum charge of 3d.

395-398. *Deleted.*

Examination Fees.

399. All fees tendered by candidates for examination will be received at the treasury. A single receipt only is to be given, that is, a duplicate may on no account be issued.

NOTE.—In the case of Government Examinations, when the fees from the several candidates in a school are remitted into the treasury in a lump sum, a single collective receipt for the whole amount will be issued.

400. If the amount, or any part of it, is to be refunded, a certificate will be endorsed upon the original receipt by the Secretary to the Board of Examiners, or the Secretary, Public Service Commission, as the case may be specifying the amount to be refunded, and the amount so authorized will be paid on presentation of the original receipt so endorsed at the Treasury whence it was issued—the recipient giving his receipt below the endorsement.

NOTE.—When a refund has to be made of a part of a lump sum remitted into the treasury on behalf of several candidates in a school, for which a single collective receipt has been issued, the procedure laid down in Article 113 will be followed.

401. If the original amount was paid into a local head office of the Imperial Bank of India, the refund will be made (in accordance with above procedure) by the Accountant General.

Supply and Distribution of Stamps.

402. Rules laid down by the Government of India for the supply and distribution of stamps of all descriptions are printed in Appendix 9.

1. For Unemployment Insurance Stamps, see Article 259.

Chapter 22.—Central Departments.

Central Departme[illegible] defined.

403. The name "Central Department" is here given to certain departments whose operations extend over several provinces, and whose accounts it is found convenient to collect under the charge of a single accounting officer, namely, the Accountant General, Central Revenues. Transactions of such departments are ordinarily treated as pertaining to the Central Revenues to be passed on to the Accountant General, Central Revenues, for adjustment. The following departments are included in this designation :—

Survey of India;
Meteorology;
Archæology;
Geological Survey;
Intelligence Bureau, Home Department;
Indian State Forces;
Imperial Department of Agriculture;
Mines;
Botanical Survey,
Viceregal Estates.

The charges of these departments should be reported to the local Accountant General bi-monthly in schedules showing the voucher numbers and the amount of each voucher, a separate schedule being used for each department.

403-A. The accounts of the Indian Stores Department and the Northern India Salt Revenue Department which are also Central Departments are under the charge of the Audit Officer, Indian Stores Department Payments to officers of these departments are made by the Audit Officer, Indian Stores Department, by means of cheques.

Payments.

404. Expenditure incurred by the Central Departments named below will be disbursed by Treasury Officers on bills presented in the usual way and included in the bi-monthly accounts :—

Meteorology;
Intelligence Bureau, Home Department;
Indian State Forces;
Mines;
Botanical Survey.

405. The Central Departments named in the margin also draw money on bills presented in the usual way. Such bills can, however, be cashed only against letters of credit or payment orders issued by the Controller of the Currency

(i) Geological Survey;
(ii) Imperial Department of Agriculture.

405-A. The Superintendent of Viceregal Estates is placed in account with the treasuries at Simla, Delhi, Dehra Dun and Calcutta and obtains funds therefrom in the following ways .—

(1) By drawing cheques for all disbursements other than pay and allowances of government servants on regular establishments not charged directly to works, and

(2) By presenting bills in the usual manner for pay and allowances of government servants as well as for personal advances.

406. When cashing bills referred to in Articles 404 and 405, the following points should be specially borne in mind :—

Name of Department.	Procedure.
Meteorology	(a) Observers will draw bills for their pay or allowance, and for their establishment, under the signature of the local officer who may be in charge of the observatory. Their contingent bills must be countersigned by a Meteorologist or Director. The contingent bills for observatories in the Central Provinces and Burma will be countersigned by the respective Sanitary Commissioners of those provinces.
	(b) Bills for unusual expenditure, or for any contingent expenditure exceeding Rs 200, or for instruments exceeding Rs. 50 in value, or for expenditure "on special works or undertakings" must be countersigned by the Director General of Observatories.
Geological Survey	The Director's countersignature is necessary on all bills other than those of Geological Survey Officers for their own pay and fixed allowances.

407. The following rules are peculiar to the Survey of India Department :—

(a) Funds are ordinarily supplied to Survey parties, etc., by means of Payment Orders issued by the Controller of the Currency. Against these orders, pay, travelling allowance and contingent bills will be drawn in the usual way, a simple receipt in the subjoined form being used in respect of advances of all kinds other than those of travelling expenses which should be drawn on specially prescribed forms of abstract travelling allowance bill :—

Form No. C/o

SURVEY OF INDIA

Treasury Receipt Form.

No

Received from the officer in charge of the ———————— Treasury Rupees (in words) ———————— being the ——

to be accounted for by me to the Accountant General, Central Revenues Rupees (in figure)

Dated ———————— 19 .

In charge.

No ———————— Party.

1. An advance of pay to a gazetted officer will be drawn by himself on a requisition countersigned by the officer in charge of the Survey party.

2. In cases when a Survey party or gazetted officer, or an officer in charge of a party, is transferred from one province *or district to another, and* no notice of such transfer has been given by the Controller of the Currency to the Treasury Officer of the latter, the pay bill of the *party or officer may* be cashed at the treasury of the new district on presentation of the bill accompanied by a last pay certificate.

3 When a Survey party or officer is detained in a district for a longer time than was originally notified, the *Treasury Officer may*, on a certificate to that effect from the officer in charge of the party, cash the bills for fixed charges for one month in addition to the advices he has *received*.

4. Like *letters of* credit payment orders will lapse at the end of the month next following the period for which they are issued, *vide* Article 277.

(b) In special cases, which will occur only when parties, etc., are at such a distance *from a treasury* or a sub-treasury that it is not practicable to *draw funds from* them *from* time to time as required, funds to meet the travelling allowances and *contingent* expenses of all officers and inferior servants *may be* supplied by means of letters of credit issued by the Controller of the Currency. Pay will, however, always be drawn on the authority of ment orders [clause (a)].

(c) A special letter of credit (see Article 277) is sometimes issued in favour of an officer who is organising a party, etc., or conveying it from one place to another.

(d) In the case of letters of credit, both ordinary and special, the money will be drawn by the officer in charge of the party, etc., from the treasury, as required, on simple receipts in the following form :—

Received from the officer in charge of the ——————————— Treasury, Rupees (in words) ——————— to be accounted for by me to the Accountant General, Central Revenues, in part of letter of credit No.———————

Rupees (in figures) ———————

Dated ——— ——— — 19 .

Signed ———————

(Survey Rank)

Officer in charge No ——————Party.

(e) The Surveyor General has furnished to all District Officers and Political Agents lists of the survey stations of the Great Trigonometrical Survey under their charge, and they are authorised to expend, for the protection of each station, a sum not exceeding on an average Rs. 4 a year; outlay in excess of this amount should not be incurred without special authority of the Director, Geodetic Branch. Payments should be made on a receipted bill, accompanied by a separate receipt. The bill should be sent by the Treasury Officer to the Director, Geodetic Branch, at Dehra Dun, who will countersign and transmit it to the Accountant General, Central Revenues; the separate receipt will support the charge in the district accounts.

A similar procedure will also be followed in connection with the maintenance of primary protected bench marks of the Survey of India which has been entrusted to the undermentioned authorities :—

(1) The Public Works Department of the several Provincial Governments and Local Administrations for Bench Marks situated within the Public Works Department areas.

(2) The Railway Department—for those situated on Railway Lands.

(3) The District Officers—for those in United Provinces situated at a distance from Public Works Department and Railway areas, and

(4) The undermentioned authorities in other special cases :—

(a) Baluchistan.—Executive Officers of the Military Engineer Services and the Irrigation Officer in Baluchistan.

(b) Hyderabad (Deccan).—Superintendent of Works, Hyderabad Division.

(c) Indian States in Bombay.—Political Agents.

(d) Rewa, Bhopal and Panna States in Central India.—State Engineer of the respective Durbars.

(e) Maihar State in Central India.—Tehsildar of Maihar.

(f) Indian States in Rajputana.—The Public Works Departments of the several Durbars.

(g) Feudatory States in Bihar and Orissa.—Political Agents.

(h) Districts in Bihar and Orissa not included in Executive Engineers' charge.—District Engineers.

NOTE 1.—To facilitate check in the office of the Accountant General, Central Revenues, a note should be made in red ink on the separate receipt of the amount paid on account of each station (when the receipt is in a lump sum), and the date on which it is paid at the treasury should be recorded on the receipted bill.

NOTE 2.—Bench marks of all other kinds are of value to the local authorities The cost of their maintenance will accordingly be a charge on the budget of the local Governments, Indian States, or Railway Administrations, etc , as the case may be, if the latter require to keep such bench marks in serviceable condition.

Receipts.

408. All receipts will be dealt with in the usual way. The following are additional rules for the Northern India Salt Revenue Department :—

(a) Remittances made by a departmental officer will be entered in a pass book and accompanied by a chalán.

(b) Traders and others will pay into any authorised treasury or sub-treasury the duty payable on the salt they require, together with its price, the price including the cost of the salt and all charges made in connection with bagging, weighing, loading and despatching it. The Treasury Officer will send daily an advice of such receipts to the Salt Revenue Officer concerned. At the end of each month each Treasury Officer will send to the Salt Revenue Officer concerned a statement in Form 57 of all such receipts brought to account during the month and a check statement in Form 56.

Each treasury officer will also send to the Assistant Commissioner, Northern India Salt Revenue Internal Branch, Agra, a consolidated receipt of all fees received on account

of saltpetre *khari*, *rassi* and *sajji* licenses in Form 57, along with the statement of licenses issued and fees realised.

(*c*) Money paid in as a deposit will not be credited to the Northern India Salt Revenue Department, but to Revenue Deposits as a deposit of the Salt Revenue Officer; and repayment will be made on repayment orders signed by the officer through whom the credit is made.

(*d*) At the end of every month the Salt Revenue Officer will prepare a consolidated receipt for all the remittances made by him during the month, giving details of heads, and this he will send with his pass book to the Treasury Officer, who will verify the entries in the pass book, sign it and the consolidated receipt, and return them to the Salt Revenue Officer. The Treasury Officer will prepare monthly a schedule in Form 58 of Revenue received (excluding deposits) and forward it to the Accountant General along with his cash account.

(*e*) Revenue realised by officers of the Internal Branch will be remitted to the nearest treasury or sub-treasury. A consolidated receipt will be prepared monthly by the Salt Revenue Officer, who will send it with the receipted chaláns to the Treasury Officer for signature and return.

(*f*) The duty and other charges for the purchase of Baragora salt may be received at all district and sub-treasuries of the United Provinces, the Central Provinces, Central India and Rajputana, and should be taken in the treasury accounts to the head of account "Bombay Salt Department". The payments into the treasury should be accompanied by indents in the prescribed form for the quantity of salt to be delivered, and these indents should be submitted by the Treasury Officer daily in original with a covering list to the Superintendent, Salt Department, Kharagoda, Ahmedabad District, Bombay Presidency. At the end of each month, each Treasury Officer will send to the Chief Account Officer of Customs, Salt and Opium, Bombay, a statement in Form 59 of all such receipts brought to account during the month.

NOTE.—The forms for indents and receipts to be granted for money received should be obtained from the Bombay Salt Department.

Expenses of Governor General on tour.

408-A. The Military Secretary to the Viceroy draws funds at treasuries on simple receipts on account of expenditure for tour expenses. Such transactions are treated as those pertaining to Central Revenues.

Chapter 23.—Forest Department.

Receipts.

409. All sums paid into a treasury by a Forest Officer or on his account should be credited to the Forest Department as "Forest Remittances"

NOTE 1.—Revenue collected at outlying stations may be remitted to treasuries by means of money orders. In such cases no duplicate chalán is tendered at the treasury but the money received from the Post Office is credited without any chalán. The acknowledgment with the coupon of the money order is forwarded by the treasury to the Divisional Forest Officer and also an advice of all the remittances received by money order on each day on which such transactions may occur.

NOTE 2.—Earnest money deposits tendered by contractors or purchasers of forest produce are credited to Revenue Deposits and not to Forest Remittances, *vide* Article 195.

410. (a) A Treasury Officer will receive Forest Revenue—

(1) when paid in by a Forest Officer; or

(2) when the chalán is countersigned by a Forest Officer; or

(3) when the Treasury Officer is specially authorized to receive it. In such cases a copy of the chalán will be forwarded by the Treasury Officer direct to the Divisional Forest Officer in order that the revenue may be brought to account in the books of the latter.

(b) Each item of receipt should be shown separately in the schedule of Forest receipts which should be prepared in Form 60 for submission to the Accountant General. When two or more Forest Officers deal with a treasury, the receipts from each should be shown in separate columns

411. Remittances by Forest Officers may be in cash or partly in cash and partly by cheque, or wholly by a cheque drawn against the letter of credit, the amount paid in cash and the amount remitted by cheque being shown separately in the chalán or remittance note.

412. *A consolidated receipt for the Forest Remittances received and* credited during the month should be furnished by the Treasury Officer on the 1st of the ensuing month to each of the Divisional Forest Officers dealing with his treasury.

Payments.

413. (a) Funds are supplied to the Forest Department by means of quarterly letters of credit issued by the Deputy Controller of the Currency. Against these letters of credit the Forest Officers named therein draw cheques and no charges on account of the Forest Department will be paid otherwise than on cheques so drawn.

(b) Officers of other Civil Departments acting as Forest disbursers can obtain funds for Forest expenditure only against letters of credit similarly obtained, *vide* Article 31.

1 Cheques drawn on or before the 31st of March, and presented for payment at the treasury on or before the 30th of April, will be taken by the Treasury Officer against the letter of credit of the official year in which the cheques were drawn. If presented for payment after the 30th of April their amount will be taken against the letter of credit of the year succeeding that in which they were drawn.

2. For refunds of earnest money deposited by contractors, see Article 201 (b)

(3) For cheques received in payment of the value of service postage stamps, see Article 93 II.

(c) It is optional with the local Government to abolish letters of credit for Forest Officers and to allow them to draw cheques on treasuries with which they may be placed in account by the Accountant General.

414. The Treasury Officer will cash, against the drawing account of a Divisional Officer, a cheque drawn by an officer holding charge of a Forest Sub-division or Range provided that he has received from the Conservator instructions to that effect in writing. Such instructions must empower the officer personally and may specify the extent to which he may draw That officer must not use the same cheque book as the Divisional Officer.

415. A Treasury Officer will endeavour to provide funds at a sub-treasury to meet the demands of a Forest Officer for drawals at that sub-treasury provided that he has received due warning from that officer of the probable amount to be so drawn; but see Article 271.

416. Each cheque paid will be entered in a schedule in Form 61 to be submitted to the Accountant General.

Forest Officers on Leave.

417. The leave allowances of Forest Officers on leave in India at a place where there is no disbursing Forest Officer may be paid under the same rule as those of any other gazetted officer, no letter of credit being required. The bills, however, should be charged in the treasury accounts in the same way as Forest cheques.

Chapter 24.—Railway Department.

NOTE.—The rules in this chapter apply also to Railway Companies which, under the terms of their agreements, are provided with funds by credits on Government treasuries and are required or permitted to remit their cash receipts thereto.

Receipts.

418. No deposit account can be opened in a civil treasury by officers of the Railway Department; whatever sums are paid into a treasury by a Railway Officer, or on his account, must be carried to the credit of that department in the civil accounts.

1. This rule applies also to deposits made, at the instance of the Railway Department, by municipalities or other local funds or local bodies, to meet the cost of works to be carried out by that department. In this case the accompanying chalán (Article 5) should state clearly the name of the Railway (and if possible of the Railway district) to which the amount is creditable and of the work to which the deposit relates.

419. A Railway Officer who has frequently to make remittances will keep a book in which he will enter all his remittances to the treasury. This book should accompany the cash and the chalán to be receipted by the Treasury (Article 5). At the end of the month a consolidated receipt for the whole of the remittances made during that period should be prepared by him and sent with the remittance book to the Treasury Officer, who, after verifying the entries by comparison with the schedule of receipts, Form 64 (Article 421), will sign the book and the receipt and return them to that officer.

1 The consolidated receipt will be signed by the Treasury Officer, however small its amount may be.

2. Remittances made to local head offices of the Imperial Bank of India of cheques paid in as Railway receipts should be entered in the remittance book, but in the place for the treasury receipt should be entered "By Bank cheques," and the book need not be sent with the remittance, provided that the cheques are always endorsed "Pay to the Bank of————" or "Credit account of Government"

420. (a) In the case of open lines of Railway, remittances of cash are made by or on behalf of the Chief Auditor of the Railway or the Chief Accounts Officer of the Railway where such officer exists as far as possible daily. Each remittance is sent under cover of a special form (State Railway Form No. C. O. 20), tendered in duplicate, giving full particulars of the remittance The Treasury Officer will write in words

at the foot of each form the amount received, and will return one of the forms as a receipt, the other being retained in the treasury.

(b) At the close of each month the Chief Auditor or the Chief Accounts Officer of the Railway where such officer exists will forward a consolidated receipt to the Treasury Officer for signature (Article 419). The daily receipts will not be returned to the treasury.

NOTE.—The Controller of Railway Accounts and the Director of the Railway Clearing Accounts Office also perform the duties prescribed for the Chief Auditor and the Chief Accounts Officer under clause (a) and clause (b)

(c) In the case of railway stations permitted to pay their earnings direct to local treasuries, each remittance will be sent to the Treasury with the book of Treasury Remittance Notes (State Railway Form No. C. O 20) which contains one block foil and two counterfoils. These counterfoils and the block foil will be filled in by the station master to show the full particulars of the remittance The Treasury Officer will write in words at the foot of each form the amount received and will retain one of the counterfoils, returning the book with the block foil and the remaining counterfoil duly initialled and signed respectively. From these attested block foils the station master will prepare the consolidated treasury receipt at the end of the month and get it signed by the Treasury Officer and forward it to the Chief Auditor or the Chief Accounts Officer of the Railway where such officer exists.

421. All receipts on account of the Railway Department must be recorded in a register in Form 64, care being taken to show remittances received from Departmental officers and their subordinates separate from those received from others on their account. An extract from this register will be made and sent to the Accountant General with the cash account.

Payments.

422. Funds will be supplied to the Company-managed Railways by means of letters of credit (Form 62). The Government Examiner of Accounts who is the Audit Officer for this purpose and requires funds to be placed at the credit of the Railway disbursing officers at particular treasuries may issue the letters of credit direct on those treasuries specimens of signature of the relieving officers being supplied by the relieved officer for the information and guidance of the Treasury Officer when there is a change of office.

1. The system of letters of credit on State managed Railways has been abolished In case of drawings on sub treasuries, however, the disbursing officers will give the necessary notice to the Treasury Officers concerned as required under Article 25

423. If a letter of credit miscarry, or be delayed, and the disbursing officer thereby runs short of funds, he may be allowed to draw funds within the limit of the expected letter of credit but the Treasury Officer will at once report the circumstances by telegram to the Government Examiner of Accounts by whom the letter of credit is to be issued.

Cheques.

424. Officers of the Company-managed Railways will draw against their letters of credit solely by means of cheques They are supplied departmentally with numbered cheque books and before bringing one into use will advise the Treasury Officer of its number for record in the register of cheques paid (Form 63). See Article 275

425. Paid cheques will be sent up by Treasury Officers in support of the debits in their accounts, accompanied by a covering list working up to the total debit The covering list should show (1) Serial No.; (2) No. of the cheque; (3) Amount of the cheque

Subordinate Railway Officers.

426. An officer in whose favour a letter of credit has been issued may empower any of his subordinate officers to draw cheques against his own letter of credit to any extent that he may specify supplying him with a cheque book bearing a different number from his own, and, of course, advising the Treasury thereof

NOTE.—Separate letters of credit for such subordinate officers should not be opened either at the head or at a sub-treasury; the disbursing officer who ordinarily draws funds for this purpose gives a letter of authority only and the cheques drawn and paid under his authority will be charged off in the same way as if drawn by himself. His letter of authority should be dealt with in the manner described in Article 275

427. When funds are required for a subordinate at a different treasury from that with which an officer of the Company-managed Railway himself banks, the latter should obtain a letter of credit on that treasury, and then empower his subordinate to draw against it. Funds should not be made available for such a purpose by means of remittance transfer receipts.

Payments at Sub-treasuries.

428. Funds may be obtained by a Departmental Officer, or his subordinate officers, from tahsils or sub-treasuries, by means of cheques; but see Articles 22 and 25

Service Postage Stamps.

429. No payment will be made at the treasury by officers of State Railways worked by the State for the value of service postage stamps received by them from the treasury. Heads of Departments and District Officers, including those not located at the headquarters of the Railway, are authorised to prepare bills for service postage stamps in the special form prescribed in Article 98-I and present them at the nearest treasury, where they will be dealt with in the manner prescribed in that Article. No receipt will be granted by the Treasury Officer as cash is not paid into the treasury.

Compensation for Lands.

430. Payments on account of compensation for lands taken up for the purposes of the Railway Department should be debited direct in the cash book, the name of the Railway (and if possible the name of the Railway district) concerned being specified in each case. This rule does not, however, apply to payments of compensation made by Special Land Acquisition Officers (see Appendix 7) acting as Disbursers of the Railway Department. Such officers should be treated for the purposes of the rules in this chapter as officers of the Railway Department and Treasury Officers are prohibited from issuing any money for their disbursements except against (1) letters of credit issued in their favour or (2) the written authority (see Article 426) of a Railway Department officer permitting them to draw against his own letter of credit.

Pass Book.

431 The amount of each cheque paid and entered in the treasury accounts must be recorded also in a pass book (Form 65), which will remain with the Departmental Officer, and be sent by him periodically to be written up by the Treasury Officer from the register of cheques paid, details of cheques paid at a branch bank or at a sub-treasury being taken from the daily sheets. Nothing is to be credited in the register or in the Departmental Officer's pass book except the letters of credit.

NOTE.—A Departmental Officer at the headquarters station should send his pass book to be written up every week; that of an officer at a distance may be forwarded at longer intervals, but the dates should be fixed. A Departmental Officer having banking accounts with two treasuries will, of course, have two pass books

Monthly Settlement.

432. The Treasury Officer should arrange to have a monthly settlement very early in the month with the Departmental Officer, *i.e.*, he should have the pass book written up in respect of letters of credit received and cheques cashed, and issue a consolidated receipt for the remittances received during the previous month, *vide* Articles 431, 419 and 420. He should also furnish the Departmental Officer with a certificate of balance as follows:—

I hereby certify that the undrawn balance of Mr ————————, Officer in-charge of——————Railway, at the end of————— 19——is R————(in words)——————.

Chapter 25.—*Deleted.*

433—436.—*Deleted.*

Chapter 26.—Public Works Department.

Introductory.

437. The rules in this chapter apply primarily to officers of the Public Works Department They are equally applicable to Special Land Acquisition Officers and other officers not belonging to the Public Works Department, who may be authorised to incur expenditure against the grant for "Public Works". See Article 32.

1 Treasury Officers are prohibited from issuing any money for the disbursements of civil officers acting as Public Works disbursers (*vide* Article 32), except in accordance with the rules in this chapter

438. They do not apply to charges for construction (petty) and repair which are not treated as expenditure of the Public Works Department, *vide* Appendix 5, Ruling 3.

1. For receipts on account of military cemeteries, see Article 454-A

438-A. In the case of the Irrigation Officer, Baluchistan, and certain other civil officers under the audit control of the Controller of Military Accounts, Western Command, Quetta, the rules in Article 418, 421 to 428, 431 and 432 of Chapter 24 apply. These officers will pay for service stamps supplied to them by cheques drawn against their letters of credit.

Receipts.

439. (*a*) The rules in Articles 418, 419 and 421 apply *mutatis mutandis* to all cash receipts received from or on behalf of officers of the *Public Works Department*.

(*b*) For receipts on account of recoveries of rents of buildings, see Article 46-A. These recoveries should be credited in the manner laid down in exception (5) to Rule 2 to Article 278 (*e*)

Payments.

440. Funds are supplied to officers of the Public Works Department in two ways :—*viz.* (1) directly by pay, travelling allowance and contingent bills, and (2) by means of cheques. The two classes of payments will be registered separately in the treasury.

Bills.

441. Gazetted officers of the Public Works Department draw their personal bills in the same way as gazetted officers of the Civil Department. Non-gazetted Government servants' bills and contingent bills are, however, drawn only by certain heads of offices; Treasury Officers will cash such bills of Public Works officers only if the latter have been placed in account with them specifically for these purposes by a written authority from the Accountant General.

1. The rules in Chapters 1, 3, 4, 5 and 6 apply *mutatis mutandis*.

442. Non-gazetted Government servants' and contingent bills presented for encashment may, at the option of the drawing officer, be paid wholly in cash or partly in cash and partly by (*a*) cash orders on sub-treasuries (Rule 2 to Article 9), or (*b*) remittance transfer receipts on other districts, *vide* Article 170 (1).

Cheques.

443. Officers in charge of Public Works divisions and other Public Works officers, who may be so authorised by the Accountant General in accordance with the rules in the Public Works Account Code, may draw cheques on specified treasuries and thus obtain the funds required by them for departmental disbursements not covered by the bills cashed directly at treasuries. No letters of credit will, however, be issued specifying the limit up to which cheques may be drawn during the month.

444. Payments made on cheques should be recorded in the register of cheques paid (Form 63), prescribed for the Railway Department; but no entries will be made in the column for "balance," there being no letters of credit. The paid cheques should be sent up by Treasury Officers in support of the debits in their accounts, accompanied by a covering list working up to the total debit. The covering list should show (1) Serial No., (2) No. of the cheque, and (3) Amount of the cheque.

Subordinate Officers.

445. A Divisional Officer authorised under Article 443 to draw cheques on the treasury may empower any of his Sub-divisional Officers to draw against his own account. Separate accounts for Sub-divisional Officers should not be opened either at the head or at sub-treasury; the Divisional Officer gives a letter of authority only and the cheques

drawn and paid under his authority will be charged off in the same way as if drawn by himself. But if the Divisional Officer has intimated any limitation on the drawings of a Sub-divisional Officer for any month, the cheques drawn by the latter during that month should be noted, irrespective of the date of payment, on the reverse of the letter advising the limitation, in the manner prescribed in Article 275. The entry in the register of cheques paid (Article 444) should, however, appear under the date of actual payment.

1. The accounts of all Public Works officers are not closed on the last day of the calendar month. The letters of intimation will, therefore, specify the dates of commencement and termination of the month in each case and the intimations advised therein should be held to be applicable to cheques drawn during the month thus defined. Any undrawn balance is not available for drawings in subsequent months.

446. When the funds are required for a Sub-divisional Officer at a different treasury from that with which the Divisional Officer himself banks, the latter should get himself placed in account with that treasury (*vide* Article 443), and then empower his subordinate to draw against his account. Funds should not be made available for such a purpose by means of remittance transfer receipts.

Payments at Sub-Treasuries.

447. Funds may also be obtained by the Divisional Officer, or his Sub-divisional Officers, from tehsils or sub-treasuries by means of cheques; but see Articles 22 and 25.

1. See also Rule 1 to Article 445.

Pass Book.

448. The amount of each cheque paid must be recorded also in a pass book or list of cheques cashed (Form 66), which will remain with the Divisional Officer, and be sent by him periodically to be written up by the Treasury Officer from the register of cheques paid, details of cheques paid at a branch bank or at a sub-treasury being taken from the daily sheets

Note.—A Divisional Officer at the headquarters station should send his pass book to be written up every week; that of a Divisional Officer at a distance may be forwarded at longer intervals, but the dates should be fixed. A Divisional Officer, having banking accounts with two treasuries will, of course, have two pass books.

Miscellaneous Payments.

449. Miscellaneous payments made at the treasury on behalf of the Public Works Department and payments made by Land Acquisition

Officers, not being Special Officers (Appendix 7), on account of compensation for lands taken up for that Department should be debited direct in the cash book, the name of the division or office concerned being specified in each case.

Monthly Settlement.

450. The Treasury Officer should arrange to have a monthly settlement very early in the month with the Divisional Officer, *i.e.*, he should have the pass book written up in respect of cheques cashed during the previous month, and issue a consolidated receipt for the whole of the remittances received from the Divisional Officer and his subordinates during that month, *vide* Articles 448, 439 and 432. He should also furnish the Divisional Officer with a certificate of total issues as follows :—

1. I hereby certify that the total issues made from this treasury on cheques drawn against the account of Mr.————————, Officer-in-charge, ————Division, during ————————19———, amounted to R————(in words)————————.

Return of Forms Supplied.

451. A statement should be sent quarterly to each Divisional Officer giving the numbers and dates of all Public Works Cheque Books and Receipt Books issued (*vide* Article 273) on requisitions received from him and from each of his Sub-divisional Officers.

Chapter 27.—Military Department.

Military Receipts.

452. Except in the case of earnest money deposits [see Article 455 (a)] cash tendered at a civil treasury by a military officer on account of the Military Department must be accompanied by a Receivable Order, in duplicate, issued by one of the officers mentioned in Article 453 in the following form (India Army Form A-507), a stock of which is kept by them. On this authority the Treasury Officer will accept the money, credit it as a military receipt, and give the receipt to the person who pays the money :—

Please receive from———— or order the sum of R———— on account

of———— and credit the amount as a military departmental receipt, pertaining to the (a) No ————

Dated————

Designation of Officer

(a) Here enter the name of the Controller of Military, Army Factory, Royal Air Force, or Naval Accounts concerned

NOTE 1—The duplicate copies of the Receivable Orders should be forwarded, with the Schedule of Military Remittances, Form 69 A (*vide* Article 486), to the Accountant General

NOTE 2—Recoveries made by civil authorities on account of the Military Department may be paid into treasury without a Receivable Order from a Military officer.

NOTE 3—Cheques received in payment for service stamps supplied to Military officers should not be treated as Military Receipts, but dealt with under Rules 4 and 5 to Article 266 *See also* Article 98 II

453. The following is a list of departmental officers who are authorised to grant Receivable Orders —

The Military Accountant General or any gazetted officer on his staff

†Controller of Military Accounts
Controller of Naval Accounts
Controller of Accounts, Royal Air Force
Controller of Army Factory Accounts
} or any Gazetted Officer on their staff.

The Director, Royal Indian Navy

†Accountants on the Local Audit Staff are also authorised to sign Military Receivable Orders in connection with the amounts due to Government on account of stores issued on payment to Indian State Forces.

The Deputy Director, Royal Indian Navy.

The Embarkation Staff Officers, Bombay and Karachi.

Officers in charge, Clothing Depôts.

The Superintendents of Remount Depôts.

Officers in charge, Medical Store Depôts.

Officers and others in charge of Grass Farms.

Remount and Purchasing Agents.

Superintendents of Ordnance Factories.

Inspectors and Assistant Inspectors of Ordnance Inspection staff.

The Proof Officer in charge of the Proof and Experimental Branch, Balasore.

The Director of Ordnance Factories and Manufacture.

Chief Ordnance Officers

Officers (Commissioned or Warrant) in charge of Arsenals or Ordnance Depôts.

Departmental Officers with Honorary rank, Warrant Non-Commissioned Officers in supply and transport charge at outposts

The Superintendents, Army Remount Department—Horse-breeding circles.

Officers of the Supply and Transport Corps.

Officers in charge of Pensioners, Trivandrum and Trichur.

Pension Paymasters, Madras, Bangalore, Secunderabad.

Officers and others in charge of Military dairy farms.

The General Officer Commanding Aden and Officers Commanding Units at Aden

The General Officer Commanding Port Blair.

Officers Commanding a Unit.

The Colonel Commandant, Rangoon Brigade Area.

Military Engineer Services officers and Sub-divisional Officers.

*Military Engineer Services Accounting Officers (*i.e.*, Commanding Royal Engineers, Garrison Engineers, District Stores Officers and Sub-divisional Officers).

Director of Military Training at Army Headquarters.

Staff Officers of Commands, Districts and Brigades.

Commandants of Schools of Instruction.

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*Unit Accountants attached to the offices of Commanders, Royal Engineers, and the head clerks employed in the offices of Garrison Engineers are authorised to sign receivable Orders in connection with amounts due to the State on account of rent and charges for water and electric energy on the understanding that the responsibility for their correctness devolves upon the accounting officers concerned

Military Estates Officers, and their representatives in Cantonments.

Officer in charge, Assembly Factory, Rawalpindi.

Director of Contracts, Army Headquarters.

Officers and others (including accredited Government Agents) under the Director of Contracts

Controller of Chemical Research, Rawalpindi.

Officers in charge of Military Treasure Chests.

Recruiting Officer for Gurkhas, Gorakhpur and Assistant Recruiting Officer for Gurkhas, Ghoom

NOTE —The above list should be strictly adhered to by Treasury Officers in accepting money from or on behalf of the Military Department.

454. For money paid into the civil treasury on any military account (*vide* Article 452), the Treasury Officer (or, if the amount is less than 500 rupees, the Accountant and the Treasurer) will give an acknowledgment, in the following form --

Serial No
Receivable order No

Cash Receipt —Military Department

Received from————the sum of R————, which will be credited in my schedule of military receipts, appertaining to the (*a*)

R————.

Station————.

Date————.

Treasury Officer.

(*a*) Here enter the name of the Military Accounts officer specified in the Receivable Order, *vide* Article 452

NOTE 1 —The receipt should invariably bear the serial number, as well as the number recorded on the Receivable Order

NOTE 2 —Receipts may be given in duplicate, the duplicate copy being clearly marked as such, when money is paid into the civil treasury by Indian States in payment of the cost of stores issued by the Army

NOTE 3 —The depositor should forward the receipt without delay to the officer issuing the Receivable Order (through the Supply Officer in the case of sums deposited on account of articles demanded on payment requisitions) to enable him to pass it on at once to his Account Officer for *adjustment* In the cases referred to in Note 2 above, only the duplicate copy of the receipt should be so forwarded

454-A. Amounts paid into a Civil Treasury by Civil Officers on account of military cemeteries will be treated in the treasury in the same way as other military receipts under Articles 452 to 454.

464. Indian Units and officers of both British and Indian Units are paid monthly by cheque signed by the Military Accounts Officers. Additional cheques for the payments of detachments and advances of pay to officers leaving the corps, men proceeding on furlough, etc., may be issued by the Military Accounts Officers as required.

465. In order to ensure that no inconvenience is caused to Civil Account Officers in determining the particular Military Account office against which debits should be raised for sums paid by civil treasuries on account of Military transactions, each officer who draws money by issuing a cheque, remittance transfer receipt, etc., as a Military disbursement, should state on the cheque or other document the particular Military Account office against which the amounts should be debited, special care being taken to indicate the correct allocation.

Military Training Grants.

465-A. Each officer to whom a portion of the Annual Training Grant has been allotted will be granted a cash assignment on a Treasury for the amount allotted to him and will draw against that assignment by cheque for the payment of charges as required. Should it be necessary for an allottee to make payments at a treasury other than that at which his assignment has been made a transfer of the necessary funds will be arranged for by the Controller of Military Accounts on application.

Each allottee will maintain a pass book in C. A. C. Form, No. 65, which will be sent periodically to the treasury officer to be completed from the register of cheques paid, and always immediately after the close of the month.

NOTE.—The unexpended balance of an assignment for a training grant allotment lapses to Government at the close of the financial year to which it relates

Advances.

466. In cases of emergency, when delay in applying for a supplementary assignment would be productive of inconvenience to the service, Military disbursing officers in need of funds over and above the amount which they may draw under Article 458, may obtain a[illegible]tional credit on a civil treasury on the authority of a Station [illegible] Order. Such credit must not be applied for except in [illegible] necessity. Payments against advances so obtained will [illegible] cheques in the ordinary form, and will be charged in [illegible] accounts in the same way.

NOTE.—The procedure in respect of custody, issue and [illegible] Orders should be the same as in the case of cheques. That is—

(1) Station Orders should be written in a prescribed form [illegible] kind of paper and bound in books of convenient sizes

(2) The instructions contained in Articles 22 and 23 should be followed in the case of Station Orders also

(3) Each book containing Station Order forms should be numbered consecutively and there should be two numbers on each form, viz, Station order No / Book No. The number of each book as well as that of the first and the last forms contained therein should be communicated to the Treasury Officer before the book is brought into use On presentation of a Station Order at the Treasury for payment it will be the duty of the Treasury Officer to satisfy himself, by comparison of the numbers printed on it that it has been issued from the book notified to be in use by the officer signing the Station Order

467. In cases of emergency when time does not admit of money being obtained from a Military Accounts Officer, an advance if admissible under rule, may be paid by a Civil Treasury on the authority of a District or Station Order specifying the sum sanctioned and the name and office of the individual. The individual receiving the advance must furnish the Treasury Officer with a copy of the order sanctioning the advance and receipt in duplicate. The order authorising a Treasury Officer to make an advance of pay, travelling allowance, etc , should also indicate the particular Military Accounts Officer, by whom the advance is adjustable Each officer who signs an order for an advance will satisfy himself of its propriety and admissibility and the identity of the applicant. He will be held responsible that no unauthorised and irregular advances are granted Receipts for such advances will be marked "emergent", and the District or Station Order must be furnished in each case to support the charge. One receipt, with one copy of the Station Order, should be transmitted to the Controller of Military (including Royal Air Force, Army Factory and Navy) Accounts concerned, *on the very day* on which the advance is made, the other copy of the receipt, with another copy of the order, being the voucher with the account.

EXCEPTION —In the case of emergent advances drawn at Calcutta, Madras or Bombay, the receipts should be presented at the office of the Accountant General, who will then issue cheques on the local head office of the Imperial Bank of India.

NOTE —Note 1 under paragraph 466 applies to this paragraph also

468. In every case when an advance is made on the authority of a Station or District Order, under the provisions of Articles 466 and 467, the Treasury Officer should, on the same day, send a letter of advice to the officer who authorised the advance in Station or District Order.

NOTE —All extracts from or copies of Station Orders which are intended for presentation at the treasury should, when practicable, be signed by the officer on whose responsibility the orders are issued As this may not always be possible or convenient, specimen of signature of officers who may be authorised to sign true copies of such orders should be forwarded to the Treasury Officers concerned to enable them to compare signatures on the extracts or copies with the specimen

469. Advances of pay cannot be made by Treasury Officers to regimental officers on leave in India, even on the authority of a District or Station Order; such officers must make arrangements with their disbursing officers for the remittance of their pay during their absence on leave.

464. Indian Units and officers of both British and Indian Units are paid monthly by cheque signed by the Military Accounts Officers. Additional cheques for the payments of detachments and advances of pay to officers leaving the corps, men proceeding on furlough, etc., may be issued by the Military Accounts Officers as required.

465. In order to ensure that no inconvenience is caused to Civil Account Officers in determining the particular Military Account office against which debits should be raised for sums paid by civil treasuries on account of Military transactions, each officer who draws money by issuing a cheque, remittance transfer receipt, etc., as a Military disbursement, should state on the cheque or other document the particular Military Account office against which the amounts should be debited, special care being taken to indicate the correct allocation.

Military Training Grants.

465-A. Each officer to whom a portion of the Annual Training Grant has been allotted will be [illegible] Treasury for the amount allotted to hir [illegible] ssignment by cheque for the payment of [illegible] be necessary for an allottee to make payments at a treasury other than that at which his assignment has been made a transfer of the necessary funds will be arranged for by the Controller of Military Accounts on application.

Each allottee will maintain a pass book in C. A. C. Form, No. 65, which will be sent periodically to the treasury officer to be completed from the register of cheques paid, and always immediately after the close of the month.

NOTE.—The unexpended balance of an assignment for a training grant allotment lapses to Government at the close of the financial year to which it relates.

Advances.

466. In cases of [illegible] r a supplementary assignment [illegible] the public service, Military disb [illegible] above the amount which they r [illegible] in an additional credit on a civil treasury on the authority of a Station or District Order. Such credit must not be applied for except in cases of actual necessity. Payments against advances so obtained will be made on cheques in the ordinary form, and will be charged in the treasury accounts in the same way.

NOTE.—The procedure in respect of custody, issue and encashment of Station Orders should be the same as in the case of cheques. That is—

(1) Station Orders should be written in a prescribed form printed on a special kind of paper and bound in books of convenient sizes

(2) The instructions contained in Articles 22 and 23 should be followed in the case of Station Orders also

(3) Each book containing Station Order forms should be numbered consecutively and there should be two numbers on each form, viz., $\frac{\text{Station order No}}{\text{Book No}}$ The number of each book as well as that of the first and the last forms contained therein should be communicated to the Treasury Officer before the book is brought into use On presentation of a Station Order at the Treasury for payment it will be the duty of the Treasury Officer to satisfy himself, by comparison of the numbers printed on it that it has been issued from the book notified to be in use by the officer signing the Station Order

467. In cases of emergency when time does not admit of money being obtained from a Military Accounts Officer, an advance if admissible under rule, may be paid by a Civil Treasury on the authority of a District or Station Order specifying the sum sanctioned and the name and office of the individual. The individual receiving the advance must furnish the Treasury Officer with a copy of the order sanctioning the advance and receipt in duplicate. The order authorising a Treasury Officer to make an advance of pay, travelling allowance, etc , should also indicate the particular Military Accounts Officer, by whom the advance is adjustable Each officer who signs an order for an advance will satisfy himself of its propriety and admissibility and the identity of the applicant. He will be held responsible that no unauthorised and irregular advances are granted Receipts for such advances will be marked "emergent", and the District or Station Order must be furnished in each case to support the charge One receipt, with one copy of the Station Order, should be transmitted to the Controller of Military (including Royal Air Force, Army Factory and Navy) Accounts concerned, *on the very day* on which the advance is made, the other copy of the receipt, with another copy of the order, being the voucher with the account.

EXCEPTION —In the case of emergent advances drawn at Calcutta, Madras or Bombay, the receipts should be presented at the office of the Accountant General, who will *then issue cheques on the local head office of the Imperial Bank of India.*

NOTE —Note 1 under paragraph 466 applies to this paragraph also

468. In every case when an advance is made on the authority of a Station or District Order, under the provisions of Articles 466 and 467, the Treasury Officer should, on the same day, send a letter of advice to the officer who authorised the advance in Station or District Order

NOTE —All extracts from or copies of Station Orders which are intended for presentation at the treasury should, when practicable, be signed by the officer on whose responsibility the orders are issued As this may not always be possible or convenient, specimen of signature of officers who may be authorised to sign true copies of such orders should be forwarded to the Treasury Officers concerned to enable them to compare signatures on the extracts or copies with the specimen

469. Advances of pay cannot be made by Treasury Officers to regimental officers on leave in India, even on the authority of a District or Station Order; such officers must make arrangements with their disbursing officers for the remittance of their pay during their absence on leave.

470. Treasury Officers will on no account receive cash from Military officers in re-imbursement of advances made from their treasuries, as such advances should be adjusted by the officers receiving them in communication with the Military Accounts Officer concerned.

Emergent Payments for Troops on Active Service.

471. It may possibly happen that for troops on active service, payments not provided for in these rules may be necessary. In such cases, the fact of the payment must be reported immediately to the Controller of Military Accounts concerned, as in the case of emergent advances.

472. In the same way, in time of war Civil officers may be directed to incur expenditure for the Military Department in procuring or collecting baggage animals or supplies, or in other ways; in such case the Civil officer should at once report to the Military Accounts Officer concerned the best estimate he can form of the amount he will expend and the probable time during which his payments will be made. It is very necessary, too, that all claims thus incurred should be promptly paid.

N.B.—It must be thoroughly understood that such estimates are only to be considered as a check upon the complete estimates furnished to the Military Department by the authority under whose requisition these supplies or services are demanded

473. (*a*) Every payment made by a civil officer on account of animals or stores purchased for the Military Department should be supported by—

(1) the payee's receipt, and

(2) the receipts of the purchasing officer to whom the animals or stores are handed over, in which receipt should be specified, in the case of animals, the depôt roll on which they will be accounted for; and in the case of stores, the return in which they will be brought to account.

(*b*) When there is no representative of the Military Department to whom the animals or stores can be handed over, the Civil officer should furnish proof that he has made them over to the railway authorities at the point of transmission for despatch to their destination, the proof being a certified copy of the acknowledgment of their receipt by the station master or other responsible officer of the railway.

Navy Department Payments.

474. Officers commanding ships of the Indian Navy Department will be furnished with warrants in Form 67, on presentation of which,

accompanied by a requisition in duplicate in Form 68, they may draw from the civil treasury such sums as they may require for the pay of the officers and crew, and for petty contingencies. The Treasury Officer will note the advance on the warrant which he will return to the officer receiving the money, and will forward the *original* requisition to the Controller of Naval Accounts, Bombay, keeping the duplicate, duly receipted, as the voucher for his Treasury Cash Account.

475. Payments for other Naval Services are made on cheques issued by the Controller of Naval Accounts up to the assignments at his credit during the year.

476. Bills for the hire of Transports, and for coal, stores, etc., supplied to the Navy Department, are forwarded direct to the Controller of Naval Accounts, Bombay, who after audit will issue cheques for the amounts payable at the local head office of the Imperial Bank of India, Calcutta or Bombay, as the case may be. A list of cheques paid will be furnished to the Controller by the Accountants General, Bengal and Bombay, monthly, with their Exchange Accounts, as also a list of all other payments made by the Presidency Audit Department of their offices on account of the Royal Indian Navy, accompanied by vouchers for such payments.

477. Pensions to men of the Royal Indian Navy will be paid by the Civil Department and debited to Military.

478. These rules do not apply to the transactions of shipping masters, master attendants, or other officers charged with the duty of collecting the wages and effects of deceased British seamen and of administering relief to British seamen found in distress. Such transactions are governed by the rules laid down in Article 259-H

Miscellaneous Payments.

479. Funds are supplied to His Majesty's ships on the East Indian station by means of bills drawn, in duplicate, by the Account Officers of the ships on the Accountant General of the Navy, London, at the official rate of exchange fixed from time to time for the adjustment of transactions between the Indian and Imperial Governments, and endorsed in favour of the Accountant General, India Office, London Such bills should be cashed at treasuries and forwarded on the date of payment to the Accountant General of the Province concerned for transmission to the Accountant General, Central Revenues, after incorporation of the debit in the London Account.

When stores are supplied or work done for such ships, Navy bills in duplicate drawn on the Accountant General of the Navy, London, at the official rate of exchange should be obtained in settlement of

due for such stores or work. These bills should not be cashed at treasuries, but should be endorsed "Pay to the Accountant General, India Office, London," and forwarded, together with supporting vouchers (*e.g.*, receipts signed by the responsible officers of the ships for stores supplied), on the date of payment to the Accountant General with a covering letter for transmission to the Controller of Naval Accounts, Bombay.

480. Vouchers in support of payments of rents in military cantonments and other recurring charges of a similar nature should contain a reference to the authority under which each payment is made, and should be forwarded in original.

NOTE.—The Military Department will not pay to the Civil Department rent for resumed free land included in a cantonment

481. For land compensation payments and payments in connection with the movement of troops on the march, see Articles 132 and 133.

Payments to Men on leave.

482. Payments to men on leave are arranged for by their commanding officers by remittance transfer receipts, irrespective of the Command to which they belong and the Presidency in which they reside while on leave.

Payments to Pensioners, etc.

483. Payments to Indian Military Pensioners, when made through the Civil Department, are made as follows:—

(1) By the Treasury Officer who on receipt of the printed pension circulars from the Deputy Controller of Military Pensions, Lahore, or Controller of Military Accounts, notifying the grant of pensions, will scrutinise them to see whether any pensioner has been granted a pension payable at his treasury; if he finds that any pensions are payable at his treasury he should allot the next treasury serial number or numbers available to the new pensioner or pensioners appearing in the pension circular in question (wherever treasury serial numbers are now being allotted) and copy the particulars relating to the pensioners from the pension circular into a check register noting as well the treasury serial number in the pension circular for future reference. On receipt of the descriptive roll (I. A. F. A.-369) from the Officer Commanding the pensioner's unit, and the pension certificate (when presented in the case of Indian

Military Pensioners granted pension under Military Rules), the Treasury Officer will note the treasury serial number assigned to the pensioner on these documents if such numbers are now being allotted. He will then proceed to compare the entries in these documents with those in the check register and complete the columns of the check register which remained blank after posting from the pension circular The entries in the check register will be attested by the Treasury Officer. The Treasury Officer will retain the descriptive roll as long as the pensioner is paid at the Treasury. On transfer of the pensioner to the payment of another treasury within the audit area of the $\frac{\text{Deputy Controller of Military Pensions, Lahore,}}{\text{Controller of Military Accounts}}$, the Treasury Officer will, after completing the "Particulars of transfer" on page 4, forward the descriptive roll (I. A F. A. 369) direct to the Treasury Officer to whose payment the pensioner has been transferred and inform the $\frac{\text{Deputy Controller of Military Pensions, Lahore,}}{\text{Controller of Military Accounts concerned}}$ through the monthly statement of transfers, Form I, I. A F A -383(A). But if the transfer is to another audit area of the Military Accounts Department, the descriptive roll will be sent through the $\frac{\text{Deputy Controller of Military Pensions, Lahore,}}{\text{Controller of Military Accounts of the old district}}$ for transmission to the Treasury Officer concerned through the Controller of Military Accounts of the new district intimation of such transfers should also be given in monthly Form I on I A. F. A. 383(A)

The pensioner will be furnished direct by the $\frac{\text{Deputy Controller of Military Pensions, Lahore,}}{\text{Controller of Military Accounts concerned}}$ with a pension certificate (I A F. A 373) and a last-pay certificate (I A. F A. 447) by the Officer, Commanding his Unit The pension certificate (I A. F. A 373) is the personal property of the pensioner and must be produced by him on each occasion of drawing pension. When he presents himself for the first time to draw his pension, the pensioner will hand over the last-pay certificate (I. A F A 447) to the Treasury Officer, which the latter will forward to the $\frac{\text{Deputy Controller of Military Pensions, Lahore,}}{\text{Controller of Military Accounts}}$ in support of the first payment made to the pensioner Every payment made should be entered in page 3 (or 4) of the Pension

Certificate (I. A. F. A. 373) on the date of payment and attested by the signature of the disbursing officer.

NOTE 1.—Indian Military pensioners, who are resident of the town of Madras, Bangalore Cantonment, Secunderabad and Bolarum are paid by the respective Pension Paymasters.

NOTE 2.—Further detailed instructions are given in the "Hand Book of Instructions for the payment of military pensions" issued by the Deputy Controller of Military Pensions, Lahore.

NOTE 3.—Treasury Officers are authorized to renew Pension Certificates without reference to the Deputy Controller of Military Pensions, Lahore/Controller of Military Accounts concerned, in cases in which the Pensioner's certificate is lost, destroyed or used up. The renewed Pension Certificate should bear the old number and date and the old ones (if available) should be retained by the Treasury Officer for one year and then destroyed.

(2) Indian Military pensioners are also paid by Military Officers, Political Agents and by the Post Office under departmental rules.

484. Payments are also made by Treasury Officers to the classes noted below under instructions from the Controllers of Military Accounts :—

(1) British Army reservists.

(2) Pensioners other than Indian Military pensioners.

(3) Widows and children in receipt of capitation, subsistence and orphan allowances.

NOTE.—Special care should be taken in identifying military pensioners claiming single payments. The mere production of a letter, purporting to have been issued by a Military Audit Officer should not be considered sufficient for this purpose. Such payments to European pensioners will, as a rule, be made by the Military Department itself.

Old Military Fund Pensions.

485. (a) Pensions derived from the old Military Orphan and Medical Funds are paid by Treasury Officers on warrants in India Army Form A-324, over-stamped in prominent type with the words "Chargeable to Civil Department" and issued on civil treasuries by the Controller of Army Factory Accounts, who deals with the accounts of the funds concerned without regard to the division in which the pensioner may be residing. Pensioners who reside at stations where there are no civil treasuries may be allowed to draw their pensions from local Military Treasure Chests, in which case the charges will be debited to the Civil Department through the Exchange Accounts.

(b) Payments in connection with the above funds on account of (1) benefits received by wards, such as marriage dowries, passage-money, etc., (2) passage-money of widows and other miscellaneous charges, are

also made by Treasury Officers. Letters of advice on the Treasury Officers concerned will be issued to the payees, and on the same day the passed bills will be transmitted to the Treasury Officers with a forwarding memorandum showing the numbers and dates of letters of advice. Both letters of advice and bill should be enfaced "Debitable to Civil Department", and will form the voucher for the payment, to be submitted to the Accountant General.

(c) The payment should not be included in the military schedules (Article 486), but be entered in a separate register The total payments will be entered in the list of payments and will be supported by the vouchers with a covering schedule

NOTE.—Pensions of widows and orphans payable in India from the "Indian Military Service Family Pension Fund" and the "Indian Military Widows' and Orphans' Fund" are paid by Civil Treasury Officers on warrants issued by the Controller of Army Factory Accounts, on civil treasuries Such pensioners are payable monthly in arrears.

Treasury Accounts.

486. The receipts and payments of the Military Department will be entered in the treasury in schedules (Form 69-A, 69-B, 70 and 71). The monthly totals of the receipt schedule pass into the cash account, while the totals of the payment schedules pass into the list of payments. A copy of the receipt schedules, one for Remittance Transfer Receipts and Military remittances with Receivable Orders and one for miscellaneous recoveries should accompany the cash account, and a copy of the payment schedules, one for military cheques and transfer receipts and one for miscellaneous payments, with vouchers should be forwarded to the Accountant General with the list of payments.

NOTE 1.—A cash remittance made, under special orders, to a military treasure-chest, is to be entered in the column for "cheques against assignments".

NOTE 2.—Vouchers for Military pensions paid by Treasury Officers in the Madras Presidency are sent in batches with covering schedules to the Controller of Military Accounts and Pensions, Lahore, on dates fixed by the Accountant General, Madras

Recovery of rents of Military or Naval buildings and Civil buildings in charge of the Military Engineer Services.

486-A. Rent bills, in duplicate (on I A Form W-2241) for the recovery, by Treasury Officers, of rent in respect of any Military or Naval or Civil buildings in charge of the Military Engineer Services are required, under the military rules, to be despatched, by the Unit Accountant or the Commander, Royal Engineers, or by the Deputy Assistant Controller of Army Factory Accounts or by the Controller of of Military Accounts concerned, in time to reach the Treasury Officer not later than the 23rd of the month prior to that in which the

Certificate (I. A. F. A. 373) on the date of payment and attested by the signature of the disbursing officer.

NOTE 1.—Indian Military pensioners, who are resident of the town of Madras, Bangalore Cantonment, Secunderabad and Bolarum are paid by the respective Pension Paymasters.

NOTE 2.—Further detailed instructions are given in the "Hand Book of Instructions for the payment of military pensions" issued by the Deputy Controller of Military Pensions, Lahore.

NOTE 3.—Treasury Officers are authorized to renew Pension Certificates without reference to the Deputy Controller of Military Pensions, Lahore/Controller of Military Accounts concerned, in cases in which the Pensioner's certificate is lost, destroyed or used up The renewed Pension Certificate should bear the old number and date and the old ones (if available) should be retained by the Treasury Officer for one year and then destroyed.

(2) Indian Military pensioners are also paid by Military Officers, Political Agents and by the Post Office under departmental rules.

484. Payments are also made by Treasury Officers to the classes noted below under instructions from the Controllers of Military Accounts:—

(1) British Army reservists.

(2) Pensioners other than Indian Military pensioners.

(3) Widows and children in receipt of capitation, subsistence and orphan allowances.

NOTE—Special care should be taken in identifying military pensioners claiming single payments The mere production of a letter, purporting to have been issued by a Military Audit Officer should not be considered sufficient for this purpose. Such payments to European pensioners will, as a rule, be made by the Military Department itself.

Old Military Fund Pensions.

485. (a) Pensions derived from the old Military Orphan and Medical Funds are paid by Treasury Officers on warrants in India Army Form A-324, over-stamped in prominent type with the words "Chargeable to Civil Department" and issued on civil treasuries by the Controller of Army Factory Accounts, who deals with the accounts of the funds concerned without regard to the division in which the pensioner may be residing. Pensioners who reside at stations where there are no civil treasuries may be allowed to draw their pensions from local Military Treasure Chests, in which case the charges will be debited to the Civil Department through the Exchange Accounts

(b) Payments in connection with the above funds on account of (1) benefits received by wards, such as marriage dowries, passage-money, etc., (2) passage-money of widows and other miscellaneous charges, are

also made by Treasury Officers. Letters of advice on the Treasury Officers concerned will be issued to the payees, and on the same day the passed bills will be transmitted to the Treasury Officers with a forwarding memorandum showing the numbers and dates of letters of advice. Both letters of advice and bill should be enfaced "Debitable to Civil Department", and will form the voucher for the payment, to be submitted to the Accountant General.

(c) The payment should not be included in the military schedules (Article 486), but be entered in a separate register. The total payments will be entered in the list of payments and will be supported by the vouchers with a covering schedule.

NOTE.—Pensions of widows and orphans payable in India from the "Indian Military Service Family Pension Fund" and the "Indian Military Widows' and Orphans' Fund" are paid by Civil Treasury Officers on warrants issued by the Controller of Army Factory Accounts on civil treasuries. Such pensioners are payable monthly in arrears.

Treasury Accounts.

486. The receipts and payments of the Military Department will be entered in the treasury in schedules (Form 69-A, 69-B, 70 and 71). The monthly totals of the receipt schedule pass into the cash account, while the totals of the payment schedules pass into the list of payments. A copy of the receipt schedules, one for Remittance Transfer Receipts and Military remittances with Receivable Orders and one for miscellaneous recoveries should accompany the cash account, and a copy of the payment schedules, one for military cheques and transfer receipts and one for miscellaneous payments, with vouchers should be forwarded to the Accountant General with the list of payments.

NOTE 1.—A cash remittance made, under special orders, to a military treasure-chest, is to be entered in the column for "cheques against assignments".

NOTE 2.—Vouchers for Military pensions paid by Treasury Officers in the Madras Presidency are sent in batches with covering schedules to the Controller of Military Accounts and Pensions, Lahore, on dates fixed by the Accountant General, Madras.

Recovery of rents of Military or Naval buildings and Civil buildings in charge of the Military Engineer Services.

486-A. Rent bills, in duplicate (on I. A. Form W-2241) for the recovery, by Treasury Officers, of rent in respect of any Military or Naval or Civil buildings in charge of the Military Engineer Services are required, under the military rules, to be despatched, by the Unit Accountant or the Commander, Royal Engineers, or by the Deputy Assistant Controller of Army Factory Accounts or by the Controller of of Military Accounts concerned, in time to reach the Treasury Officer not later than the 23rd of the month prior to th[illegible], which the

recovery is required to be effected. On the authority of such rent bills the Treasury Officer will recover the full amount payable, as noted therein, *without prior reference to the individuals concerned.* One copy of the bill will be completed showing the amounts recovered in each case and returned to the issuing officer so as to reach him by the 5th of the month following that to which it relates and the second copy will be attached to the bill from which the recovery is made.

NOTE.—The rent bill may include other charges, *e.g.*, rent of internal electrical installation and furniture, charges for electric energy and water, and barrack damages. Recoveries of these charges are made in the same way as, and together with, rents of buildings.

Chapter 23.—Indian Posts and Telegraphs Department—Postal Section.

Treasury Pass Book.

487. Each Head Office keeps for each treasury with which it deals a separate Treasury Pass Book, which contains a complete record of all sums received from or paid into the treasury (whether in cash or by transfer) by itself or any of its sub-offices. If the Head Office is at head-quarters, this book accompanies all remittances to or demands on the treasury, and is attested by the Treasury Officer in respect of the Head Office transactions as they occur, and in respect of the sub-treasury transactions after verification with the credits and debits communicated in the Sub-Treasury Accounts If the Head Office has dealings with a sub-treasury only, the pass book is not attested by the Treasury Officer, as it would have to be transmitted by post, which would be inconvenient.

NOTE.—When a postmaster has a sub-post office under him, which has transactions with a sub-treasury in another district, he will keep two Treasury Pass Books, one with the local treasury and the second with the treasury of the other district under which the sub treasury is

Receipts.

488. (*a*) Money paid into a treasury by a postmaster will be forwarded with the usual chalán and the Post Office Treasury Pass Book and will be acknowledged by the signature of the Treasury Officer (or the Accountant and Treasurer in case of sums under Rs 500) in the column provided in the latter.

(*b*) Money paid into a treasury by a sub-postmaster will be forwarded with chaláns in duplicate and the Post Office Treasury Pass Book; the pass book will be signed by the Treasury Officer (or by the Treasurer and Accountant, if the amount is below Rs. 500) The duplicate chalán will be retained in the treasury and the original returned signed as above to the sub-postmaster

489. (*a*) Money paid into a sub-treasury (tehsil or taluk) by a postmaster will be accompanied by the Post Office Treasury Pass Book and a single receipt. The Sub-Treasury Officer will attest the entries in the pass book and retain the receipt

(b) Money paid into a sub-treasury (tehsil or taluk) by a sub-postmaster will be accompanied by the Post Office Treasury Pass Book and by receipts in duplicate. The Sub-Treasury Officer will attest the entries in the pass book and return the original receipt duly signed.

Adjustment by book transfer of the payment of Municipal taxes on Government buildings.

489-A. The following procedure has been prescribed to regulate the book adjustment of payment of Municipal taxes on Post Offices:—

The Postmaster, on receipt of a bill from a Municipality or Local Board, should enter the amount of the bill as a drawing from treasury in the Treasury Pass Book and send the Treasury Pass Book with the bill and a receipt to the Treasury Officer concerned. The Treasury Officer will attest the entry in the pass book and credit the amount to the account of the Municipality or Local Board, as the case may be, retaining the receipt as a voucher in support of the charge in his own account. The Postmaster, on receipt of the pass book with the bill (in which a note will be made by the Treasury Officer to the effect that the amount of the bill has been credited to the account of the Municipality or Local Board concerned), should charge the amount in his office contingent bill, the charge being supported by the bill. The drawings from the Treasury on this account will be taken against letters of credit.

Letters of Credit.

490. Letters of credit, both ordinary and telegraphic, are issued by the Deputy Accountants General, Posts and Telegraphs, in charge of Audit offices at Calcutta, Nagpur, Madras and Delhi, on civil treasuries in favour of postmasters within their circle of audit to place them in funds for their cash requirements.

491. When funds are required for a sub-postmaster at a different treasury from that with which the postmaster himself banks, the latter should obtain from the Deputy Accountant General, Posts and Telegraphs, a letter of credit on that treasury and then empower his subordinate postmaster to draw against it.

Supplementary Telegraphic Credits.

492. Should an unexpectedly large demand on any treasury arise, the Deputy Accountant General, Posts and Telegraphs, will telegraph to the Treasury Officer direct "Credit post—thousand" and will confirm the telegram on the same day. Immediately on receipt of the telegram, the Treasury Officer will issue necessary advice to the Postmasters concerned.

NOTE.—The Treasury Officer is not to refuse merely upon the ground that the treasury balance is very low. He may assume that if he accepts the demand, the Deputy Controller of the Currency will, if necessary, place him in funds as soon as possible, and he should therefore refuse only if he knows that other demands will have to be met before there is time to place him in funds to meet them.

Payments against Letters of Credit.

493. Payments to the Post Office against letters of credit will be made on presentation of receipts, which will simply show the amount required without mentioning the nature of the charge.

NOTE—At places where the Imperial Bank transacts treasury business, payments on behalf of such post offices as are approved by the Director General for this purpose will also be made to important firms and individuals of repute on presentation of cheques for sums of not less than Rs. 250 each. When issuing cheques, Postmasters will enter the amounts in their Treasury Pass Books and the Treasury Officer will attest the entries when the book is next presented by the Postmaster If a cheque has not, in the meantime, been cashed, the item should be left unattested by the Treasury Officer till such time as the cheque is cashed If the cheque is not cashed during the same month, the Treasury Officer will cancel the entry in the Postmaster's Treasury Account as well as in the Pass Book, and the Postmaster will show the item in his Treasury Account and Pass Book as the first item next month The cheques will not have to be presented at the Treasury before they are presented at the Bank for payment These payments will be taken against letters of credit

494. A postmaster may empower any of his sub-postmasters to draw against his own letter of credit to any extent that he may specify, intimation being given to the Treasury Officer and his consent obtained

495. The postmaster will inform the Treasury Officer of the manner in which he desires the amount of his letter of credit to be distributed between the district and any sub-treasuries, to be drawn against by himself and his sub-postmasters. If, at any time, payments are required to be made at the district treasury, or a sub-treasury, in excess of the allotment made to it, the postmaster will sanction an additional allotment by a corresponding reduction in the amounts assigned to specified sub-treasuries or the district treasury. The Treasury Officer and Sub-Treasury Officers will then pass payments against the revised allotments. The redistribution of allotments to sub-treasuries should be communicated by wire (wherever possible) by the district treasury to the sub-treasuries concerned

496. When funds are drawn by a postmaster from a treasury or sub-treasury (tehsil or taluk), he will present his Treasury Pass Book with a receipt. The Treasury or Sub-Treasury Officer will initial the entry in the book and return it with the money, to the postmaster retaining the receipt as a voucher in support of the charge in his own account.

NOTE—Notwithstanding the provisions of Article 13 (c) of Volume I, receipts in indelible pencil impressed with the *Oblong Money Order Stamp* and signed by the Head Postmaster may be accepted as sufficient

497. When funds are drawn by a sub-postmaster from a treasury or a sub-treasury (tehsil or taluk) he will present his pass book with duplicate receipts The Treasury Officer will initial the entry in the pass book and return one receipt with a note of payment written across it, with the money, to the sub-postmaster, and retain the other receipt in support of the charge in his own account

Refunds not exceeding Rs. 100.

498. Payments to the Post Office on account of money order issued by the Treasury Officers in payment of small refunds not exceeding Rs. 100 [*vide* Note to Article 198 (*c*)] are not made in cash, but the amounts are credited to the Post Office in the Treasury Accounts by book transfer.

Revenue Money Orders.

499. Payments on account of revenue money orders are not made in cash; the transactions are adjusted by book transfer on a receipt, in the prescribed form, signed by the postmaster for the total value of the money orders paid to the revenue authorities on each day. The debits to the Post Office raised on this account are not charged against letters of credit.

Money Orders in favour of the District Officer.

500. (*a*) The above rule applies also to money orders in ordinary form issued in favour of the District Officer in payment of revenue under his management. The amount will be adjusted by transfer and necessary entries in the Revenue Registers will be made from the money order coupons or treasury advices as may be arranged by the Accountant General in consultation with the local Government concerned. Ordinary money orders in favour of other Government officers will be paid in cash in the usual course. But in Bengal, money orders in favour of the Deputy Collector or other officer in charge of any department under the District Officer or in favour of the Sub-Divisional Officer, or any officer in charge of any department under the Sub-Divisional Officer, will also be paid by book transfer. All money orders in favour of any other officer of Government in his official capacity will also be paid by book transfer when a written requisition to that effect has been received by the Post Office from the Treasury or Sub-Treasury Officer.

(*b*) With the exception of money orders in favour of a Cantonment Committee, all money orders in favour of any local body entitled to bank at the treasury or sub-treasury will also be paid by book transfer.

Postal Transactions with Indian States.

501. Surplus collections made over to Indian State treasuries, or amounts drawn from such treasuries for postal purposes at places where there is no Government treasury, are adjusted through the Government treasury with which the Indian State banks by transfer debit or credit to the Postal Department, with corresponding credit or debit to the Indian State concerned

Post Office Registers.

502. All receipts and payments on account of the Post Office will be posted by the Treasury Officer in Registers of Post Office Receipts and Payments. The transactions of each Head Post Office having a separate letter of credit at the treasury should be shown in a separate column subdivided for payments in cash and by transfer. Receipts and payments originating in the Civil Department should not be included under any Post Office, but should be shown in a special column headed "Miscellaneous".

Consolidated Receipts.

503. At the end of the month, the Postmaster of each Head Post Office will prepare a consolidated receipt in Form No. 71-A for all payments made by him during that month into each Treasury, giving full particulars of each transaction chronologically, and send it to the Treasury Officer by the 4th of the month following. The Treasury Officer will fill in, against each item in the receipt, the month in which credit has been afforded by him, attest the entry, make out an analysis of the amounts of his credits by months at the foot of the receipt and return it to the Postmaster by the 10th of the same month

The Postmaster of each Head Office will prepare in duplicate (by carbon process) in Form No 71-B a similar consolidated receipt for all drawings from each Treasury made during the month giving full particulars of each transaction chronologically and send it to the Treasury Officer by the 4th of the month following the month of transaction. The Treasury Officer will fill in, against each item in the receipt, the month in which the corresponding debit has been raised by him, attest the entry, incorporate in the consolidated receipt any modifications by addition or deduction in red ink at the end, and also make out an analysis of his debits by months at the foot of the receipt The Treasury Officer will agree the figures with his total debits for the month and send both the copies of the receipt to his Accounts Officer by the 10th of the month following

Postage Stamps.

504. Rules for the supply and distribution of stamps of all descriptions (including postage stamps) laid down by the Government of India are reprinted as Appendix 9

Chapter 29.—Indian Posts and Telegraphs Department—Telegraph Section.

Receipts.

505. Whenever money is sent to a treasury or sub-treasury the Telegraph Officer who sends it must forward with each remittance a remittance book, on which the Treasury or Sub-Treasury Officer (or the Accountant and Treasurer when the remittance is under Rs 500) will note his initials as a receipt, and a "chalán" or memorandum of particulars of payment which will be retained (and in the case of a sub-treasury, forwarded with its accounts to the district treasury) The Treasury or Sub-Treasury Officer or the Accountant and Treasurer, as the case may be, will furnish the Telegraph Officer with a separate receipt as his voucher for payment. The remittance book will be a simple memorandum book with date, particulars and amount of remittance and place for initials of the Receiving Officer.

506. Telegraph Officers are prohibited from opening any deposit account with civil treasuries. Every payment made to a treasury must be to the credit of Government as a "Telegraph Remittance".

Adjustment by book transfer of the payment of Municipal taxes on Government buildings.

506-A. The following procedure has been prescribed to regulate the book adjustment of payment of Municipal taxes in :—

Radio Offices and Departmental Telegraph Offices which draw funds from Post Offices.—These offices should, on receipt of the bill for taxes from the Municipality or Local Board, send it to the Post Office concerned for adjustment with the treasury. The Postmaster should then follow the procedure outlined in Article 489-A for post offices and charge the amount as a payment to the Departmental Telegraph Office or Radio Office, as the case may be, the charge being supported by a receipt to be obtained from the Officer-in-charge of the departmental Telegraph Office or Radio Office. The Officer-in-charge should, in his turn, credit the amount in his accounts as a receipt from the Post Office and charge it to the head "Rates and Taxes" in his Primary Abstract, the charge being supported by the bill

Divisional Offices (Engineering and Wireless) and Departmental Telegraph Offices which obtain funds direct from treasuries.—These offices should, on receipt of the bill, issue a cheque in favour of the Treasury Officer and request him to credit the amount to the account of the Municipality or Local Board, as the case may be. The amount should at the same time be charged in the Primary Abstract to the head "Rates and Taxes", the charge being supported by a receipt to be obtained from the Treasury Officer in token of his having received the cheque

Payments.

507. The issues of money from treasuries are made only to or by order of officers in recognised charge of store depôts (except the Calcutta Store Depôt) or certain selected Departmental Telegraph Offices and are entered in the treasury accounts as remittances (or transfers of public money) from the treasury to the Telegraph Branch of the Indian Posts and Telegraphs Department.

NOTE —Payments for the Calcutta Store Depot are made by the Accounts Officer, Telephone Revenue, Store and Workshops, Alipore

508. Whenever a relief from charge of a division, Store Depôt (other than the Calcutta Store Depôt) or an office which draws funds from a treasury is ordered on account of transfer, leave, suspension or otherwise, the relieved officer should intimate the fact and send a specimen of the signature of the relieving officer to the Treasury Officer. In cases, however, where an officer dies or leaves his post, the intimation and the specimen signature should be sent by the officer's immediate superior.

509. Telegraph Officers who are supplied with funds from treasuries draw money on cheques without letters of credit.

NOTE —These officers are supplied departmentally with numbered cheque books and, before bringing one into use, they will advise the Treasury Officer of its number for record in the register of cheques paid (Form 63)

Foreign Telegraph Advances.

510. Balances found to be due to foreign telegraph administrations for messages sent by their lines will be paid by Treasury Officers on presentation of certificates signed by the Accounts Officer Telegraph Check Office

Cheques.

511. Officers in charge of Telegraph Engineering and Wireless Divisions and Telegraph Store Depôts (except the Calcutta Store Depôt) and Superintendents in charge of the Departmental Telegraph Offices at Calcutta, Bombay, Madras, Agra, Rangoon, Lahore, Ahmedabad,

New Delhi and Simla and Deputy Superintendents in charge of the Departmental Telegraph Offices at Dacca and Poona who may be authorised by the Deputy Accountant General, Posts and Telegraphs, concerned (in accordance with the rules in the Posts and Telegraphs Initial Account Code), may draw cheques on specified treasuries and thus obtain the funds required by them for departmental disbursements. No letters of credit will, however, be issued specifying the limit up to which cheques may be drawn during the month.

NOTE.—The rules in Articles 444, 445, 446, 448 and 450 regarding cheques, payments to Sub Divisional Officers, pass-books and monthly settlement apply *mutatis mutandis*

Sub-Treasuries.

512. A Divisional Officer or a Sub-Divisional Officer may, by previous arrangements with the Treasury Officer concerned, obtain funds by cheques drawn on sub-treasuries

513—518. *Deleted.*

Postage Stamps.

519. Sanctioned permanent advances of postage stamps may be made to Heads of Departmental Telegraph offices without payment; their value will not be credited in the treasury account but deducted in the *plus* and *minus* memorandum of postage stamps, the deduction being supported by the receipt granted by the head of the Departmental Telegraph Office and the sanction.

520. To prevent inconvenience to the public when treasuries are closed for holidays of more than one day's duration, Treasury Officers are authorised to advance to Heads of local Departmental Telegraph offices without payment, such postage stamps as the Postmaster General (Telegraph Traffic Branch) of the circle may consider necessary; the requisition of the Postmaster General will be attached to the receipt for the stamps and will support the reduction appearing in the *plus* and *minus* memorandum.

521. These temporary advances are to be adjusted immediately on the reopening of the treasury by the return of the unused stamps and the money value of those sold, and care should be taken that no delay occurs in effecting the adjustment. The cash received will be credited in the cash book as proceeds of postage stamps sold in usual course, with a corresponding entry in the *plus* and *minus* memorandum; and in the latter in a separate entry the full amount of stamps advanced will be shown as returned.

NOTE.—If the stamps are issued and returned in the same month, neither the deduction on issue nor the addition on return need be shown in the *plus* and *minus* memorandum.

Chapter 30.—Local Funds.

Receipts and Payments.

522. The transactions of all local funds, including municipal and cantonment funds should be recorded in the form used for personal deposits, but must be kept quite distinct, and must pass into the cash account as Deposits of Local Funds, and not as Personal Deposits.

523. The transactions of each fund should be entered in a separate column in the treasury register which allows one column for every such fund in the district Unless the funds are very few in number, it is most convenient to have registers and totals for municipal and cantonment funds separate from those of other funds.

524. The account of a local fund at the treasury is ordinarily a pure banking account, money being paid in and drawn out without specification of the nature of receipt or expenditure, see Article 220. The Treasury Officer need only see that the voucher for payment is in proper form and signed by the proper officer and that the amount does not exceed the amount at credit of the banking account

Plus and *Minus* Memorandum.

525. A *plus* and *minus* memorandum should be appended to the monthly accounts showing for each local fund the balance at the beginning of the month, the amounts received and credited during the month, and those paid out during the month and the balance at the end of the month In the case of local funds, which have a provincial balance only, the balance column should not be filled up

Verification of Balances.

526. The balances at credit of each fund should be verified annually in the manner prescribed in Article 222

APPENDIX 9.

[See Arts 402 and 504.]

RULES FOR THE SUPPLY AND DISTRIBUTION OF STAMPS.

Explanation —For the purposes of these Rules, Governors' Provinces include Coorg and the term "postage stamps", except where expressly otherwise provided, includes "postal stationery".

PART I.—PRINTING AND SUPPLY.

(Part I applies to all parts of British India and rules 1 to 11 to all classes of stamps supplied by the Government of India)

A —Security Printing Press

Postage stamps and all revenue stamps, both judicial and non-judicial, which form sources of central revenues, shall be printed only at the Security Printing Press at Nasik Road.

2 The Press shall also print and supply such revenue stamps as may be required by local Governments of Governors' Provinces and Indian States on such terms as the Government of India may determine from time to time.

3. The Officer in charge of the Press shall be designated Master, Security Printing, India, and shall work under the immediate control and direction of the Central Board of Revenue He will also be *ex-officio* Controller of Stamps for the purpose set out in these Rules

4 These rules do not regulate the administration of the Press by the Master. Such administration shall be regulated by the rules and orders, both general and special, issued by the Government of India from time to time.

B —Central Stamp Store.

5 Attached to the Press shall be a Store, which shall be called the Central Stamp Store. That Store shall be in the immediate charge of the Deputy Controller of Stamps, who will work under the Master, Security Printing, in the latter's capacity as Controller of Stamps

6. The Central Store shall ordinarily maintain a stock of stationery and stamps as shown below :—

Postage Stamps (other than one anna stamp booklets) .. ..6 months' probable consumption.

Postage Stamps (one anna stamp booklets) .. .. .2 months' probable consumption.

Postal Stationery. .. .. .3 months' probable consumption.

Revenue stamps—

(a) Those which form sources of Central revenues—

Adhesive — 3 months' consumption

Impressed — 3 months' consumption.

(b) Stamps which are sources of Provincial revenue in Governors' Provinces—

As may be settled between the local Government concerned and Controller.

C.—Forecasts, etc

7 The Controller of Stamps shall be responsible for regulating the supply of all kinds of stamps to all centrally administered areas, Political Agencies, etc As regards Governors' Provinces his responsibility will be confined to supplying the stamps that are required by the local Governments. With a view to enable him to discharge his duties, the Officers in charge of Treasuries or other local Depôts in central areas shall send the Controller of Stamps forecasts and indents as stated below

8 (i) Not later than the 15th August each year a consolidated forecast should be sent to the Controller of Stamps as laid down below —

(a) As regards revenue stamps in centrally administered areas by the Officer in charge of each local Depôt direct, the branch depôt requirements should be included in the forecast of the local Depôt

(b) As regards all revenue stamps in Governors' Provinces by the Officer appointed by the local Government concerned, who will obtain the necessary information from the various Treasuries or other local Depôts.

(c) As regards postage stamps, both public and Service, by the Heads of Postal Circles who will obtain the necessary information from the various local Depôts or Treasuries in the form prescribed under rule 8 (ii)

(ii) All forecasts shall show in separate columns for each denomination of stamps (whether a supply is required or not), the actual issues during each of the preceding 3 years, the average annual consumption based on the issues of the preceding three years, the balance in hand at the date of the forecast, the estimated issues for the remainder of the current financial year and the forecast of the stamps the Central Stamp Store will be required to supply during the ensuing year

9 (i) Indents for replenishment of stock shall be prepared as below by Officers in charge of local Depôts—

(a) In respect of non-judicial and impressed court fee stamps of the denominations of Rs 25 and above, all fiscal adhesive stamps (other than *half-anna, one anna, two annas and four annas* revenue stamps), adhesive court fee stamps of the denomination of Rs 5 and above, and postage stamps of the denomination of Rs 5 and above—annually on dates to be arranged between local Governments and Controller of Stamps—to meet the estimated consumption during the twelve months, for which, under such arrangement, this indent has been prepared

(*b*) In respect of all other stamps and postal stationery, during the first month of every quarter, commencing with April 1928, to meet the estimated consumption during the next quarter.

(*c*) The indent shall show in separate columns for all denominations of stamps, whether a supply is required or not, (1) the balance in the local Depôt, (2) the quantity due against previous indents pending compliance with the Controller of Stamps, (3) the quantity sold during the preceding year or quarter—annual sales for stamps specified in (*a*) of this rule and quarterly sales for all other stamps and postal stationery—including issues to branch Depôts, (4) the quantity required for the next year or quarter, and (5) the quantities passed by the scrutinising officer.

(*ii*) Indents for postage stamps should be sent to the Controller of Stamps direct for scrutiny and supply those for non-postal stamps being submitted to him through the officer appointed under Rule 8 (*i*) (*b*)

NOTE 1—For the definition of local Depots, so far as relates to stamps that are the property of the Central Government, see rule 13 So far as concerns stamps that are the property of the Governments of Governors' Provinces, the Local Depots shall be such as may be appointed by those Governments.

NOTE 2—The Pres[illegible] Postmasters of Calcutta, Madras and Bombay may indent direct on the Central Stamp Store.

10. The Controller shall have discretion to comply with an indent partially. As regards indents for revenue stamps for Governors' Provinces, however, he will comply with indents as received without question if he has the necessary stocks in hand.

11. The Controller of Stamps shall supply the Heads of Postal Circles and the Officers appointed by the local Government under Rule 8 (*b*) with copies of all invoices relating to the issues during the month from the store to each local Depôt within seven days of the close of the month to which the issues relate.

12. Arrangements for the purchase and supply of plain paper are regulated by special rules, and not by these rules

PART II,—DISTRIBUTION, CUSTODY AND SALE.

A.—Local Depôts and Branch Depôts and Stocks to be kept.

13 Every Treasury including those attached to political and salt agencies shall be a local depôt for the custody and sale of stamps of all descriptions. Local Governments may establish local depôts at places where there is no treasury.

14. Each local depôt shall, unless the local Government otherwise directs, maintain a reserve stock of stamps not less than the probable consumption of five months in addition to the stock required for the quarterly or annual consumption as the case may be. Local Governments may direct that the supply to be maintained either generally or in respect of any particular kind of stamp or in certain local depôts, shall be equal to the probable consumption of such other period as they deem expedient.

15. If the supply of stamps in any local depôts should run short before the receipt of the supply from the Central Stamp Store, the officer in charge of the local depôt should indent for a supply from a neighbouring depôt, sending a copy of the indent to the Controller of Stamps, Nasik Road, or to the officer appointed by the local Government under rule 8 (*b*), according as the local depôts are in central areas or in Governors' Provinces.

16 Emergent indents on neighbouring depôts as authorised in rule 15 may ordinarily be made on a depôt in the same province or administration If the depôt is in another province or administration, the general or special orders both of the local Government controlling the supplying depôt and of the local Government controlling the indenting depôt will be necessary.

17. Every subordinate, branch, or tahsil treasury shall be a branch depôt for the sale of stamps of all descriptions. But in any case where the sale of stamps from such a branch depôt is insignificant, and equal facilities exist for the supply of stamps from a depôt in the same station as the branch depôt, the local Government may direct the closing of the branch depôt provided that, without the previous sanction of the Government of India, the local Government may not order that the maintenance of a stock of postage stamps in a sub-treasury may be dispensed with even if the post office authorities do not require it

18 The supply to be kept in a branch depôt should be not less than the probable demand for three months, but the Chief Controlling Revenue authority as defined in section 2 (9) of the Indian Stamp Act, 1899, may direct that the supply shall be equal to the demand of any other period instead of three months which it may consider expedient The stock should be kept up to this amount by indenting and obtaining supplies from the local depôt from time to time as may be necessary

19. As soon as the number of stamps in the branch depôt not receiving its supplies direct from the Central Stamp Store, falls below the number issued from the depôt in the preceding four months, the officer in charge of the depôt shall prepare an indent for a supply equal to the probable consumption of two months. The indent shall show, in separate columns for each denomination of stamps of which a supply is required, the balance in the branch depôt, the quantity sold in the preceding four months and the quantity indented for, which should be approximately one-half of the quantity sold in the preceding four months The periods of "four months" and "two months" in this rule may be altered by the Chief Controlling Revenue authority as defined in section 2 (8) of the Indian Stamp Act, 1899, to such other periods as it may deem expedient.

20 Branch depôts authorised to receive supplies direct from the Central Stamp Store should keep as reserve stock quantities approximating to the consumption of three months in addition to the quarterly or annual demand.

B.—Accounts, Returns, Storage, etc.

21 As soon as possible after the arrival of supply of stamps from the Central Store or from another local depôt, the officer in charge of the local depôt shall personally examine the outward appearance of the boxes or packets and satisfy himself that they bear no marks of tampering He shall then have the boxes or packets opened in his presence, and the contents of each box or packet counted either by himself or in his presence, immediately on being opened. Where the treasury is the local depôt, the boxes or packets should invariably be placed immediately on arrival in the strong room of the treasury and there opened, one at a time, in the presence of the Treasury Officer, who must be present all the time the boxes or packets are being opened and their contents examined and counted In no case must a second box or packet be opened until the contents of the first have been completely examined and verified and placed in the proper receptacles as required by rule 24. The number and value of stamps received shall be compared by the officer in charge with the invoice submitted and a receipt shall be sent not later than seven days after the arrival of the stamps to the officer who sent the stamps.

22. Local Governments may issue such orders as may be thought necessary regarding the detailed counting of stamps received in a local depôt, and as to the descriptions of stamps which the officer in charge himself must count. Such orders may include instructions that a certain percentage only of sealed packets marked as containing a certain number of stamps need be opened and counted at the time of receipt and the remainder, if the percentage opened are all found correct, left with seals unbroken to be counted, as they are required, on being given out from double lock. The officer in charge is responsible for observing any such instructions, and for satisfying himself as to the number of stamps received before signing the receipt The inside wrappers of packets of stamps which bear the initials of the officers through whose hands the packets passed before issue from Central Stamps Store should invariably be preserved till the whole contents of the packets have been examined and found correct

23. If any of the stamps received are found unfit for issue due to faulty manufacture, they should be returned at once to the Controller of Stamps, Nasik Road. The Press will not be liable to replace free of charge stamps found unfit for issue from causes other than faulty manufacture. Stamps that are through any cause rendered unfit for issue at any time after receipt shall be disposed of in accordance with rules 37, 38 and 50 (*b*) and the rules framed by a Provincial Government under rule 38.

24 Immediately after the stamps received have been counted, they shall be placed in proper receptacles in the store under double lock in the

parcels and packets containing
f each denomination being entered
d to show the receipts, and issues
. These entries shall be checked

by the officer in charge at the time when the stamps are deposited, and the correctness of the arithmetical calculations of additions to balance, as well as of the values compared with quantities, shall be verified and initialled by him at the time. The register shall then be placed with the stamps in the double lock receptacles and shall not be removed therefrom, nor shall any entries be allowed to be made therein except in the presence of the officer in charge

NOTE —In all cases where stamp [illegible]
against
in deta
never b
kind
sufficier
remaini

Sales

25. The treasurer, or such other officer as the District Officer may direct, shall be the *ex-officio* vendor of all descriptions of stamps in each local depôt. Except as provided in the note below or in rule 31, sales to the public or to licensed vendors shall not be made direct from the stores under double lock, such sales being made by the *ex-officio* vendor from the supply entrusted to him for this purpose, to be kept by him under single lock, as prescribed in the following rules

NOTE—The officers in charge of such local depôts in the Bombay Presidency as have no *huzur* treasurers may issue postage stamps direct from the double lock store for sale to the public or post offices

26 The stock to be made over to the *ex-officio* vendor to be kept by him under single lock should ordinarily be sufficient for the probable demand of one month The *ex-officio* vendor will maintain a register of receipts into and issues from single lock in the same form as the double lock register, and on a fixed date near the beginning of each month he will prepare an indent for the quantity required for the month in a form showing the balances in his hands, an average month's consumption and the quantity required When this indent is presented to the officer in charge, he will examine the single lock register and check the correctness of the arithmetical calculations made therein If he approves the indent, he shall then give out the quantity required from the store under double lock, check the correctness of the entries made in the double lock register, see that they correspond with those made in the single lock register, initial both registers and return the double lock register into the double lock store The same procedure should ordinarily be followed when stamps are issued from double lock at any intermediate date, but when it is necessary to make issues more than once in one day, the prescribed checks need only be applied at each time of issue to the particular descriptions of stamps given out from double lock. There shall be a bi monthly verification of the balance of stamps in the hands of the *ex-officio* vendor unless the local Government desires that such verification should be more frequent in local depôts of the province or area concerned, *e g*, on every day on which stamps are issued to the stamp vendor from double locks

NOTE —Local Governments may reduce the period of one month mentioned in this rule to one week, or any other period less than a month, if they consider this desirable with reference to the amount of the treasurer's security or for any other reason

27. From the stock so made over to his charge and kept by him under single lock the *ex-officio* vendor shall sell stamps to the public and to licensed vendors for cash He shall maintain the single lock register in the form mentioned in the preceding paragraph in such language as the local Government may direct, entering therein both in quantities and values the receipt from double lock, the daily sales and the balance in his hands of each denomination at the end of each day He shall pay daily into the treasury the cash received by him for stamps sold, the amount realised on account of each of the three descriptions of stamps—namely, general, court-fees and postage—being paid in separately The account of the daily sales should be inspected and the correctness of the calculations shown therein checked every day by the officer in charge of the depôt

28. A District Officer may direct that the sales to the public of general and court-fee stamps by *ex-officio* vendors shall be limited to stamps of a value higher than a named amount, the sale to the public of stamps of lower value being left to licensed vendors.

29 The sub-treasurer, or such other officer as the District Officer may direct, shall be the *ex-officio* vendor of stamps at a branch depôt

30 The officer in charge of the branch depôt shall obtain his supplies from the local depôt to which the branch depôt is subordinate, in the

same manner as the *ex-officio* vendor at the local depôt obtains his supplies, except that the indent and the stamps must be sent by post or messenger to and from the local depôt, and that the examination of the balance in hand and the comparison of the amounts shown with those shown in the indent shall be done by the officer in charge of the branch depôt. In case where there is likely to be distinct saving of cost or greater security of the stamps in transit, the local Government may empower the Board of Revenue or other superior revenue authority to sanction, subject to timely notice of such sanction being given to the Controller of Stamps, the despatch of stamps direct from the Central Stamp Store to a branch depôt, such supplies being passed through the accounts of the local depôt and treated by the Controller of Stamps, as supplies to the local depôts to which the branch depôts are subordinate.

The receipt and examination of stamps on arrival from the Central Stamp Store or a local depôt should be conducted in the manner laid down in Rule 21.

Except where the officer in charge of the branch depôt has been appointed *ex-officio* vendor, the *ex-officio* vendor shall obtain his supplies from the officer in charge of the branch depôt in the same manner as the *ex-officio* vendor at the local depôt obtains his supplies from the officer in charge.

31 (*i*) Where the officer in charge of the branch depôt has been appointed *ex officio* vendor, sales to the public or to licensed vendors may be made direct from the double lock, and the register of receipts into and issues from single lock prescribed in rule 26 of these rules need not be maintained

(*ii*) In all other cases, local Governments shall fix the period, a supply for which shall be kept under single lock by the *ex-officio* vendor, and the remainder of the stamps in the branch depôt shall be kept under double lock of the officer in charge of the branch depôt and of the *ex-officio* vendor, and given out to single lock as required.

32. Except as provided in the foregoing rule, sales from branch depôts will be made subject to the same rules as those from local depôts

33 On the last open day of September and March each year, the officer in charge of each local depôt will count, or have counted in his presence, the stamps in his depôt, both those under double lock, and those under single lock, and will require the officers in charge of the branch depôts subordinate to him similarly to count the stamps in the branch depôt. He will attach to the *plus* and *minus* memoranda for September and March rendered to the Audit Officers concerned, a certificate in the following form:—

I do hereby certify that I have personally examined and counted or had counted in my presence, the stamps of all descriptions in store in this local depôt on the September/March 19 , and found by actual calculation of numbers and values, not less than 10 per cent. of the entries having been checked by me personally, that the value of each description is as stated in the margin.* Also that I have received similar certificates from the officers in charge of the subordinate branch depôts that they have similarly counted the stamps in their branch depôts on the last day of the month of September/March 19 , of which the accounts are incorporated in the Head Treasury accounts and that they have made a similar calculation of numbers and values and that these certificates show the value of each description of stamps in all the branch depôts to be as stated in the margin.†

	Rs
*General . . .	
Court-fee . . .	
Postage . .	

	Rs
†General	
Court-fee	
Postage	

The total values of stamps in this depôt and the branch depôts as found by the above certified examination, are therefore:—

	Rs
General	
Court-fee	
Postage	

which amounts agree with the balances shown in the *plus* and *minus* memoranda for September/March to which this certificate is attached (If there is any difference, add "with the exception of the following differences the explanation of which is as follows.").

34. Treasury officers and other officers in charge of local depôts shall forward to the local Accountant General such returns of the receipts and sales of stamps as the Auditor General may direct, in the form of *plus* and *minus* memoranda or otherwise A copy of the returns shall be sent simultaneously to the Heads of Postal Circles

35. The Controller, Central Stamp Store, Nasik Road, shall send to the Accountant General, such accounts of the transactions of the central and local depôts as the Auditor General may prescribe

36. The Auditor General shall prescribe such rules as he considers necessary for the disposal of the accounts mentioned in the foregoing rules, and for the check of the receipts, issues and sales

37. Damaged and obsolete postage stamps that can be counted and identified shall be sent once a quarter to the Controller of Stamps, Nasik Road, for destruction The necessary entries on account of stamps sent shall be made in the *plus* and *minus* memoranda Damaged adhesive stamps in loose labels shall be pasted on a sheet or sheets of paper to facilitate verification before transmission to the Controller The Controller shall, after examining and verifying the stamps and satisfying himsef that they are genuine, destroy them and grant a destruction certificate. The destruction certificate shall show the quantity and the face value of stamps destroyed At the beginning of each month the Controller of Stamps shall furnish the Civil Accountant General concerned with copies of destruction certificates granted by him during the previous month to enable him to verify the entries in the *plus* and *minus* memoranda Postage stamps that are damaged beyond identification and cannot therefore be checked by actual counting, shall be disposed of according to the procedure laid down in rule 50 (*b*)

NOTE —A stamp which does not clearly indicate its value or a remnant of a stamp from which it cannot indubitably be verified that it is all that remains of a complete stamp shall be treated as a stamp 'that cannot be counted or identified' for the purposes of these rules

38. The Provincial Governments, in consultation with the Auditor General, shall prescribe rules for the disposal of non-postal stamps that are obsolete, unserviceable, or spoilt or have been cancelled on payment of a refund

In Central areas, non-postal stamps that are spoilt or unserviceable or that are obsolete and cannot be rendered serviceable by overprinting, etc, or that have been cancelled on payment of a refund shall be sent to the Controller of Stamps The procedure laid down in rule 37, rule 50 (*b*) and Note 1 thereunder in respect of postage stamps shall be observed in the case of these stamps also with the exception that no intimation to postal authorities will be necessary

39 The rules regulating the grant of discount and the grant of licenses to licensed vendors for the sale of general and court-fee stamps vary in different provinces, and are prescribed by local Governments.

C.—Postage Stamps.

40 In addition to the foregoing rules, the following rules will apply to postage stamps These rules will apply both in Governors' Provinces (including Coorg) and centrally administered areas.

41. Service stamps shall be sold by local depôts to Government officials and semi-official bodies and institutions mentioned in clause 351 of the Posts and Telegraphs Guide who will be required to certify in writing that the stamps will be used on prepaying postage on communications *bonâ fide* on the service of His Majesty or for the purposes stipulated in the said clause of the Posts and Telegraphs Guide On such sale no discount is allowed.

NOTE 1.—Service postage stamps may also be sold to the public, provided that the value of the stamps sold to any person at one time shall not be less than 10 Shillings or Rs 6-8-0 and that an extra charge of half per cent calculated on the face value, shall be made to cover incidental expenses

NOTE 2 —For rules regulating sales to Government Officials see Articles 98 and 429, Civil Account Code

NOTE 3 —Government officials authorised to obtain service postage stamps from local depots may exchange such stamps either for service stamps of different denominations, or, with the previous approval of the Director General of Posts and Telegraphs, for ordinary postage stamps, provided that the stamps returned to the local depots are in a serviceable condition

42. Ordinary postage stamps shall be sold for cash from local depôts to officers in charge of post offices, at which letters are received for despatch to persons licensed to sell general stamps under the rules framed under the Stamp Act, 1899 (II of 1899), and to the public provided that the value sold to any person at one time shall not be less than Rupees 5, and shall not include any fraction of a rupee, and that embossed envelopes and post cards shall be sold in complete packets only No discount is allowed in any of the above cases

NOTE 1 —As a partial exception to this rule, payment for postage stamps may be made by cheques by officers in charge of post offices who have been authorised to issue cheques on the Imperial Bank of India.

43. Heads of Departmental Telegraph offices shall obtain supplies of ordinary postage stamps from the local depôts, subject to the same conditions in regard to the quantity supplied at one time as those of the preceding rules and shall sell to the public ordinary postage stamps of all descriptions and to any value No discount is allowed to Heads of Departmental Telegraph offices for the sales of stamps, but they are allowed permanent advances of ordinary postage stamps without payment, the amount of the permanent advance being fixed by the Heads of Postal Circles and Superintendents of Telegraph Offices, the latter up to a limit of Rs. 500 When the permanent advance of ordinary postage stamps has once been taken, subsequent issues to Heads of Departmental Telegraph offices are made only on cash payment But when the local depôt is about to be closed for holidays of more than one day's duration, officers in charge of local depôts are authorized to issue ordinary postage stamps to Heads of Departmental Telegraph offices without payment in excess of the value

of the permanent advance, these temporary advances being adjusted when the treasury re-opens by the return of the stamps, or the payment of their value if sold.

44. The officer in charge of each post office, at which letters are received for despatch, and of each Telegraph office, is required to keep a supply of ordinary postage stamps for sale to the public sufficient for the probable demands of one week.

45 Superintendents and Inspectors of post offices within their respective jurisdictions and any other officers of the post office authorised on that behalf by the Heads of Postal Circles, are empowered to examine the stock of postage stamps kept by any of the persons required to keep postage stamps for sale to the public under rule 44.

D.—Losses of stamps during transit and from stocks in the Central Stamps Store and Local and Branch Depôts.

46. The terms of supply from the Central Stamps Store are f. o r. Nasik Road, and the stamps become the property of the Posts and Telegraphs Department or of the Government concerned once they are despatched from the Central Stamps Store to local or branch Depôts or to other consignees according as the stamps despatched are postal or non-postal. When shortages occur in such consignments, whether occasioned by theft, accident or other causes, the resultant loss represented by the intrinsic value of the missing stamps, etc, as well as the potential loss shall fall on the Posts and Telegraphs Department if they are postal or on the Government of India or local Government if they are non-postal according as the loss relates to supplies to a depôt in a Central or a Provincial area unless serious negligence is established against the despatching or receiving agency.

47. The Officer in charge of the local or branch depôt shall carefully observe the instructions in rule 21. In case of any discrepancy between the quantity of stamps received and that entered in the invoice, he shall enter the shortage in red ink on the invoice and accept the invoice for the face value of the stamps actually received He shall also attach to the invoice a certificate noting therein the number and date of the Central Stamp Store invoice, the quantity and face value of the discrepancy and explain the circumstances in which the invoice as originally made out was not accepted in full. Debits will be raised by the Central Stamp Depôt against the parties concerned for the intrinsic value of the stamps actually received as shown in the receipted invoices.

NOTE.—[illegible]

48 The Officer in charge of the local or branch Depôt shall report any shortage in a consignment immediately to the Controller of Stamps, Nasik Road, to the Commissioner of the Division or other higher authority, to the Railway authorities and to the Railway Police for investigation and send a copy of his report to the Head of the Postal Circle concerned, if the stamps are postal and to the Government of India, or the local Government if they are non-postal according as the loss relates to supplies of non-postal stamps to a Central or Provincial treasury A copy of such report shall be endorsed to the Civil Accountant General concerned The Officer in charge of the local or branch Depôt shall keep a close track of all cases of losses in transit and communicate the result of the investigation to the

Controller of Stamps, Nasik Road, to the Commissioner of the Division or higher authority, and to the Civil Accountant General concerned; also to the Head of Postal Circle if the loss relates to postage stamps and to the Government of India or the local Government, as the case may be, if the loss relates to non-postal stamps.

NOTE.—The procedure laid down by this rule shall also be observed in cases where stamps returned to the Security Printing Press under rules 23, 37 or 38 are lost in transit.

49. The Controller of Stamps shall submit half-yearly to the Director General of Posts and Telegraphs a debit note for acceptance to cover the intrinsic value of the postage stamps lost in transit. This debit note should be supported by a statement of the losses and the explanatory certificate of the Officer in charge of the local or branch Depôt. The debit note accepted by the Director General of Posts a [illegible] voucher to a debit for the intrinsi [illegible] Posts and Telegraphs Department. [illegible] the value will be recovered by the [illegible] Government, as the case may be, ir [illegible] ment concerned.

50. (a) Losses of stamps while in stock in the Security Printing Press or the Central Stamp Store will be borne by these concerns. All such losses shall be reported by the Master of the Security Printing Press to the Central Board of Revenue, and a copy of the report shall be sent to the Accountant General, Bombay, and also to the Director General of Posts and Telegraphs if the loss relates to postage stamps.

(b) Except as provided for by Note 2 below all losses whether by theft, fraud, accident or any other cause, of postage stamps while in stock in a local or branch depôt shall be reported by the officer in charge of the depôt to his administrative head, and a copy of the report shall be sent to the Controller of Stamps, the Civil Accountant General and the Head of the Postal Circle concerned. The report shall explain in detail (1) the quantity, the face value and the manufacturing cost of the stamps lost; (2) the cause and the responsibility for the loss; (3) whether in the opinion of the officer in charge of the depôt the loss was contributed to by the negligence of any individual or individuals; (4) the amount proposed to be recovered, if any, from person or persons at fault; and (5) steps taken or proposed to be taken to prevent the recurrence of such loss. The administrative head shall on receipt of the report institute such further enquiries and pass such orders as he may consider necessary with reference to Note 3 below, and shall forward copies of his orders to the Controller of Stamps, the Civil Accountant General and the Head of the Postal Circle concerned. The officer in charge of the depôt shall, on receipt of the orders, forward the damaged stamps if they can be counted and identified to the Controller of Stamps for destruction as required by rule 37.

NOTE 1.—If the postage stamps to which the loss relates have been damaged to an extent that they cannot be counted or identified, the officer in charge of the depot shall forward them with his report [illegible]

51. On receipt of a report referred to in Rules 48 and 50 (*b*), the Civil Accountant General shall send a copy of it to the Accountant General, Posts and Telegraphs, in whose office all such reports will be consolidated for all the Provinces for inclusion, if necessary, in the Appropriation Accounts and for the information of the Director General of Posts and Telegraphs.

E.—British Unemployment Insurance Stamps

52. The Controller of Stamps shall also keep stocks of Unemployment Insurance Stamps to be received from time to time from the United Kingdom for sale at certain sea ports

53. Unemployment Insurance Stamps are sold to Masters of Vessels from the local Depôts at Madras, Malabar, Tanjore, South Arcot, East Godavari, Vizagapatam, Calcutta, Rangoon, Karachi, Aden, the branch Depôt at Tuticorin and the Shipping Master's Office, Bombay. No discount is allowed.

PART III.—VERIFICATION OF STOCKS IN THE CENTRAL STAMP STORE.

54. (*i*) The Accountant General, Bombay, should (in the capacity of an Agent to the Government of India, Finance Department) depute a Gazetted officer to conduct the stock verification of stamps.

(*ii*) In the absence of special orders to the contrary, the balances to be verified should be the closing balances of the last working day of March each year If that of any other day be verified under the orders of the Government of India, the report should be worked up to the last day of the month by the accounts for the intervening days.

(*iii*) The receipts by and the issues from the Central Stamp Store of stamps should be suspended from the day on which the physical verification commences until it is completed.

(*iv*) On the morning of the day on which the stock is to be counted, the verifying officer should be furnished by the Controller of Stamps with detailed lists of the various kinds of stamps which are in the Central Stamp Store, showing therein in separate columns (1) serial number, (2) denomination and description of stamps, (3) quantity of unopened stock, (4) quantity of opened stock, and (5) total quantity of opened and unopened stock; also lists showing the symbolical letters and figures stencilled on the unopened cases to indicate the description and denomination of the contents and the quantities contained therein.

(*v*) The cases in the unopened stock should be examined to see that they are marked with the symbols for the description of stamps under examination and their number counted. Three per cent. of these cases taken at random should be opened and a packet from each case examined to see that the cases contain stamps of the kind indicated on the outside of the case.

(*vi*) In the opened stock, all broken packets should be counted in detail; but in the case of stamps in original bundles or packets, it will be sufficient to count the bundles and to see that they have not been opened and bear the original labels denoting the description and quantity of the contents. Ten per cent. of these bundles taken at random should be counted in detail and verified with the value noted on the labels.

(*vii*) The verifying officer shall then compare the stock ledger balances with the balances shown in the stock lists and record his initials in the stock ledger. He shall also check the balances as shown in the priced stock ledger and prepare the stock verification report as shown below:—

Serial No.	Description and denomination.	Quantity.	Manufacturing value.	Remarks.

Certified that the balance of stamps in the Central Stamp Store, Nasik Road, on the 19 , has been verified by me in the manner laid down in Part III of the "Rules for the Supply and Distribution of Stamps" and I have satisfied myself of the correctness of the result set forth above.

Date

Designation.

(*viii*) The Accountant General, Bombay, should submit the report prepared in the above manner to the Government of India, Finance Department (Central Revenues), with any remarks he may have to offer.

Reference Table linking up the 7th and 8th editions.

Reference to the Article in Volume II, 8th Edition.	Corresponding Article in the 7th Edition.	REMARKS.
260	300	Rule 1 under Article 260 is taken from Rule 2 under Article 341 of the 7th Edition.
261	301	
262	302	
263	660	
264	306	
265	307	
266	308	Rule 9 is new
267	309	Rule 6 is new.
268	310	
269	311	
270	312	
271	.	Based on Articles 455 and 541 of the 7th Edition.
272	313	
273		New.
274	314 clause (a).	Rules 1 and 2 reproduce Rules 4 and 5 of Article 314 of the 7th Edition.
275	315	
276	-	Based on Articles 456 and 512 of the 7th Edition.

Reference to the Article in Volume II, 8th Edition	Corresponding Article in the 7th Edition.	REMARKS.
277	316	
278 } 279 } 280 }		Based on Articles 317 to 319.
281	320	The Note under this Article is new.
282	321	
283	322	
284	323	Rule 3 under clause (e) is new.
285	324	
286	325	
287	326	
288	327	
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292 } 293 } 294 }	339 to 341	
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300	682	
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302	684		329	345	
303	684 Note		330	346	
304	685		331	347	
305	686		331-A, 331-B	..	New.
306	687		332	347-A	
307	688		333	348	
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309	690(*a*)		335	350	
310	691		336	350-A	
311	692		337	351	
312	692-A		338	352	
313	693	Rule 1 is new.	339	353	
314	694		340	354	
315	695		341	355	
316	696		342	356	
317	697		343	357	
318	698 to 702		344	358	
319	690(*b*)		345	359	
320	701(2)		346	360	
321	702		347	361	
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324	706		350	364	
325	707		351	365	
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355	369	
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357	..	Based on the rules in Article 404 of the 7th Edition.
358	371	
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365	378	
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403	409	
403-A	..	Now
404	..	Based on Article 439-A.
405	435 & 437	
406	428, 429 & 430	
407	410	
408	418–421, 425 & 428-A	
408-A	..	New.
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418	..	Based on Article 460.
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420	..	Based on Article 464.
421	..	New.
422	.	New.
423	..	Based on Article 450.
424	..	New.
425	..	New.
426	.	New.
427		New.
428	.	New.
429	..	New.
430	..	New.
431	.	Based on Article 457.
432	..	Based on Article 458.
433	..	New.
434	..	New.
435	..	New.
436	..	New.
437	467	
438	..	New.
439	.	New.
440	449	
441, 442	..	Based on Articles 1192-1194 of the P. W. D. Code, 9th Edition.
443, 444	451	
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451	..	New.
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480	500	
481	..	See Articles 498 and 501 of the 7th Edition.
482	502	
483	..	Article 503 of the 7th Edition, reprint was revised in the 8th Edition.
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Reference to the Article in Volume II, 8th Edition.	Corresponding Article in the 7th Edition.	REMARKS.
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Reference to the Article in Volume II, 8th Edition.	Corresponding Article in the 7th Edition.	REMARKS.	Reference to the Article in Volume II, 8th Edition.	Corresponding Article in the 7th Edition.	REMARKS.
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* the local vernacular

†This is authorised to be printed as a special form where Urdu is not the local vernacular.

Form

[See Chap 16

Cash Book of $\frac{\text{Receipts}}{\text{Payments}}$ of the ____________

Register No.		1st			2nd			3rd			4th			5th			6th		
		Rs	a	p.	Rs.	a	p.	Rs	a	p	Rs	a	p.	Rs.	a.	p.	Rs.	a.	p
	$\frac{\text{Revenue}}{\text{Expenditure}}$ heads to be printed according to local convenience by the local Account Officers.																		
	TOTAL .																		
	Deduct—																		
	Sub-treasuries																		
	Transfer payments (Rule 1 to Article 260) . . .																		
	Imperial Bank Deposits .																		
	Add—																		
	Remittances and transfers within the district (applies to treasuries not banking with Imperial Bank).																		
	Net $\frac{\text{Receipts}}{\text{Payments}}$																		
	Agreed with $\frac{\text{Treasurer's Cash Book}}{\text{Banks Account.}}$																		
	Treasury Officer . . .																		
	Accountant																		
	Clerk																		

7th			8th			9th			10th			Total† up to 10th			Register No.
Rs	a	p	Rs.	a.	p	Rs	a	p	Rs	a	p	Rs	a	p	

†For use in the case of charges only.

Register No.	Total up to 10th brought forward.			11th			12th			13th			14th		
	Rs.	*a*	*p*	*Rs.*	*a*	*p*	*Rs*	*a*	*p*	*Rs.*	*a*	*p*	*Rs.*	*a*	*p*

15th			16th			17th			18th			19th			20th			Total from 11th up to 20th.			Register No.
Rs	a.	p.	Rs	a.	p.	Rs.	a	p.	Rs	a.	p	Rs	a	p.	Rs	a	p.	Rs	a.	p.	

Register No.	Total from the 11th up to 20th brought forward.			21st			22nd			23rd			24th			25th		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.

32.

Art. 278.]

Treasury for the month of_______________19 .

26th			27th			28th			29th			30th			31st			Total from the 11th to the end of the month.			Total for the month.			Register No
Rs.	*a*	*p*	*Rs*	*a*	*p*	*Rs.*	*a.*	*p.*	*Rs*	*a*	*p*	*Rs.*	*a*	*p.*	*Rs.*	*a.*	*p*	*Rs*	*a*	*p*	*Rs.*	*a*	*p.*	

Form 33.

[See Chap. 16, Art. 278.]

Register of Miscellaneous Receipts——————*Treasury for the month of*——————19 .

Date.	Number of Chalan.	From whom received.	Particulars.	Amount.						Daily Total.		
				Civil receipts.			Other receipts.					
				R	a.	p.	R	a.	p.	R	a.	p.

Form 34.

[See Chap. 16, Art. 278.]

Register of Miscellaneous Payments————Treasury for the month of ——— 19 .

Date.	Number of Voucher.	To whom paid, etc.	Particulars.	Amount.						Daily Total.		
				Civil Expenditure.			Other Expenditure.					
				R	a.	p.	R	a.	p.	R	a.	p.

Form 35.

[See Chap. 16, Art. 278.]

Register of [Land Revenue] Receipts.

——— Treasury for the month of——— 19 .

Date of Receipt.	Number of Chalan.	Date of Sub-Treasury Return	Name of Treasury	Detailed heads.												Daily total of each Treasury.			Daily Total carried to Cash Book.		
				R	a	p.	R	a	p.	R	a.	p	R	a.	p	R	a.	p	R	a	p.
19 .																					
1st May . .	70 to 80†	.. .	Head	7,000	0	0	1,072	0	0	4,000	0	0	.			13,072	0	0			
	.. ...	April 7 .	A. pore . . .	1,000	0	0	3,000	0	0	..	.		..		..	4 000	0	0			
	.. ..	„ 30 .	B pore . . .	400	0	0			.	74	0	0	...	.		474	0	0	16,546	0	0
2nd May . .	41 to 59†	......	Head . . .																		
			Total .																		

† These entries would be in detail, although here shown in lump sums

Form 36.

[See Chap. 16, Art. 278.]

Register of (   ) Expenditure.

______ *Treasury for the month of* ______ *19* .

Date.	Reference number of Vouchers.	To whom paid, etc.	Particulars.	Detailed Heads.									Daily Total.			
				R	a.	p.	R	a.	p	R	a	p.	R	a	p.	

Form 37.

[See Chap. 16, Art. 279.]

_______________ *Treasury.*

Cash Account for the month of _______________ *19* .

Number of Schedule.	Heads of Revenue or Receipts.	Amount.						Remarks.
		Civil Receipts.			Other Receipts.			
		R	a.	p.	R	a.	p.	

Form 38.

[See Chap. 16, Art. 279.]

________ Treasury.

List of Payments from the ________ to the ________ of ________

Number of Schedule.	Heads of Disbursements.	Amount.						Remarks.
		Civil Expenditure.			Other Expenditure.			
		R	a.	p.	R	a.		

Form 39.

[See Chap 16, Art. 284(*a*).]
[Foolscap or Demy.]

Accountant's Daily Balance Sheet for ______________ *19* .

		R	a.	p.
Opening Balance as per last page				
Receipts as per cash book				
Total .				
Disbursements as per cash book				
Closing Balance .				
Deduct balances in Sub-Treasuries as follows :—				
Sub-Treasury, as per daily sheet of (*date*)				
Ditto ditto of . .				
Ditto ditto of . .				
Ditto ditto of . .				
Ditto ditto of . .				
Ditto ditto of . .				
Cash remittances within the district as per following details.—				

From	To	Date of charge in Sub-Treasury sheet or Treasurer's cash book.			

	R	a.	p.
Actual Balance in District Treasury Rs. (in words)			

Agreed with Treasurer's Balance Sheet.

____

Accountant. *Treasury Officer.*†

† The date and signature should be entered in full.

Form 40.

[See Chap. 18, Art. 327.]

Register of Pension Payment Orders on ____________ Treasury.

Number of Pension Payment Order.	Name of Pensioner.	Monthly Amount.			Remarks.
		R	a.	p.	

Form 40-A.

[See Chap. 18, Art. 330.]

[To be printed on foolscap folio.]

__________ *Family.*

Pension Payment Order No.__________

(To be inserted by the pensioner.)

NOT EXCEEDING RUPEES PER ANNUM.

Memo —It is requested that this form may be used for submission of next bill.

District.	44—Territorial and Political Pension Central. Non-voted.	Voucher No. of list of payments for ——19 .

Received the amount of pension due to me for the month of——19		
Less—Income-tax @ pies in the Rupee .		
— *Net Rs.* .		

(In words)——

*Station*__________ *Indenitified by me* *Received payment.*

*Dated*__________ 19 . *Signature*__________

*Designation or address*__________

Pensioner's residence. __________

____

____

____

Stamp.

Pensioner.

Certificate to be given in case of non-attendance in person (except in cases in which such certificates are not required under orders issued by the Local Government).

Certified that I have seen the pensioner —————— and that he is alive on this date and that the bill has been signed by him.

Name __________

__________ 19 . *Designation* __________

Endorsement to be signed by the pensioner.

In the case of pensions drawn at Presidency towns or Provincial headquarters.
- *If the net amount of the bill exceeds Rs. 250 a month.*
  Please make the cheque payable to __________ Pensioner.
- *If the net amount of the bill is Rs. 250 or less.*
  Please pay to* __________ Pensioner.

In the case of pensions drawn at treasuries. Please pay to* __________ Pensioner.

* Here state the name of the presenter. He should be identified by some one known to the Office of the Accountant General or the treasury as the case may be.

Pay Rupees ( ) ——————

Incorporated in Sadar account

Date ______ *Officer-in-charge of Treasury or Sub treasury at* ——————

Accountant. *Accountant.* *Date*——————

For use in Accountant-General's Office.

Admitted Rs. ——————	Pay Rupees ( ) ———
Objected to Rs. ——————	
Auditor. *Senior Accountant.*	*Cheque No* *Auditor.* *G.O.*

Form 40-A.

Directions for Note.

1. In Presidency towns and Provincial Capitals a pension bill is paid by cheque issued on the Imperial Bank of India if the amount passed exceeds Rs. 250 or in cash if the amount is not more than Rs. 250.

2. Payments to Life Insurance Companies are exempt from Income-tax to the extent of ⅙th of the pension For payments to an Insurance Company, the receipt of the Company should be attached to the bill.

Form.

[See Chap. 18

[To be printed on ordinary

Bill for pensions chargeable to ________ paid at the ________

Payment.		No. of Pension Payment Order.	Signature of pensioner to non-employment certificate. *We declare that we have not received any remuneration for serving in any capacity,* [illegible] *pension claimed in this bill is due.*	Name of Prisoner.
Date.	No.			

NOTE 1.—The non-employment certificate should also be

NOTE 2.—In the case of pensioners who furnish particulars and report whether the rules regarding such

41.

Art. 330.]

foolscap lengthways.]

Treasury from ______________ *to* ______________ *19* .

Monthly Amount.			Period of claim.	Amount paid.			Signature of payee with stamp if payment exceeds Rs. 20. *We do hereby acknowledge to have received the amount set against our respective names as pensions due for the periods noted under the order quoted in our respective Pension Payment Orders.*
Rs.	*a*	*p*		*R*	*a*	*p*	

printed in the vernacular.
of re-employment in the certificate [see Article 330 (8)] the disbursing officer should ascertain
re-employment have been duly observed.

Form 41-A.

[See Chap. 18, Art. 330, Rule 3]

[To be printed on Post Card size paper.]

Certificate of non-termination of event determining pensions.

Pension Payment Order No._________

Certified that the event, *viz.*______________________________

____

which determines the pension of________________________________

____________________ has not happened.

Station __________ (*Signature*)

Date __________ (*Designation*)

Form 41-B.

[See Chap. 18, Art. 330, Rule 4.]

[To be printed on foolscap quarto.]

Half-yearly declaration of female pensioners whose pensions are terminable on their Marriage.

[This certificate is to be attached to the pension bills for December and June.]

Pension Payment Order No._________

I hereby declare that I am not married, and that I have not been married during the past half-year.

Widow / Daughter } of the late________________________

Dat

To be signed by two responsible officers or well known persons. } We certify to the best of our knowledge and belief that the above declaration is correct.

(*Signature*)

(*Designation*)

(*Signature*)

(*Designation*).

*Date*____________________ *19* .

Form 42.

Deleted.

Form 43.

[See Chap. 19, Art. 337.]

[To be printed on royal paper breadthways, and ruled across into separate spaces about ¾ inch deep.]

Register of Receipts of ——— *Deposits in the month of* ——— *at* ——— *Treasury.*

Date of receipt	No. of each deposit.	From whom received	Nature of Deposit	Amount of each deposit	Initials of T. O.	Date of total carried to cash book	Details of Repayments.												Total repayments	Lapsed and credited to Government.
							Date	Amount of each repayment.	Initials of T. O.	Date	Amount of each repayment.	Initials of T. O.	Date	Amount of each repayment	Initials of T. O.	Date.	Amount of each repayment	Initials of T. O.		
				Rs.		Rs.		Rs.			Rs.			Rs.			Rs.			Rs.

Form 44.

[See Chap. 19, Art. 342.]

[Full size, to be printed on foolscap.

——Treasury, Register of Personal Deposits on account of——

Date.	No. of Payment cheque.	Amount received.			Amount paid.			Balance after each transaction.			Treasury Officer's initials.
		Rs.	*a.*	*p.*	*Rs.*	*a.*	*p.*	*Rs*	*a.*	*p.*	

The columns could no doubt be more compressed, and so would leave space for a continuation of the account. In one province columns are added showing the name of the remitter or payee, and the object of the transaction, these details are only for the convenience of the administrator of the account, and are open to objection in a mere banking pass book, but need not be objected to

Form 45.

[See Chap. 19, Art. 345.]

[To be printed on open foolscap, two pages.]

Register of Daily Receipts and Repayments of Personal Deposits at the ——— Treasury in the month of ———

Receipts.

Date.	Account No												Daily total to cash book		
	Rs	a	p	Rs.	a	p	Rs.	a.	p.	Rs	a	p	Rs.	a	p
1															
2															
3															
4															
5															
6															
7															
8															
9															
10															
11															
12															
13															
14															
15															
16															
17															
18															
19															
20															
21															
22															
23															
24															
25															
26															
27															
28															
29															
30															
31															
Total															

Payments

Date	Account No															Daily total to cash book.		
	Rs.	a	p	Rs.	a	p	Rs	a.	p	Rs	a.	p	Rs	a.	p	Rs	a.	p.
1																		
2																		
3																		
4																		
5																		
6																		
7																		
8																		
9																		
10																		
11																		
12																		
13																		
14																		
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16																		
17																		
18																		
19																		
20																		
21																		
22																		
23																		
24																		
25																		
26																		
27																		
28																		
29																		
30																		
31																		
Total																		

A separate column on each side will be assigned to each account, wherein the daily gross receipt and gross charge will be entered from the personal ledger. Thus there will be but one single line in this register for the transactions of all personal ledger accounts each day, and its gross totals will give the figures to pass into the cash book. A page of foolscap has probably breadth enough for nine such accounts; if there be more than one page can accommodate, either the two sides may be separated into different parts of the same volume, the same columns being carried across both pages, or more than one register may be opened, and the totals of the second, third, etc., carried into separate columns of the first.

Form 44.

[See Chap. 19, Art 342.]

[Full size, to be printed on foolscap.]

_____ Treasury, Register of Personal Deposits on account of _____

Date.	No. of Payment cheque.	Amount received.			Amount paid.			Balance after each transaction.			Treasury Officer's initials.
		Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	

The columns could no doubt be more compressed, and so would leave space for a continuation of the account. In one province columns are added showing the name of the remitter or payee, and the object of the transaction, these details are only for the convenience of the administrator of the account, and are open to objection in a mere banking pass book, but need not be objected to.

Form 47.

[See Chap. 19, Art. 352.]

[To be printed on foolscap breadthways. For use only where a duplicate (carbon) copy of Form C. A. C.-26 is not utilised for the purpose.]

List of Repayments of________ Deposits of________ Treasury for the month of________19 .

Detail of original Deposit.					Number of Repayment Voucher.	Amount Repaid.		
Date of Receipt.	Number as per Register of Receipts.	Amount or balance of Deposit.						
		Rs.	a.	p.		Rs.	a.	p.

X

Form 48.

[See Chap. 19. Art. 353.]

[To be printed on ordinary foolscap.]

Extract Register of Receipts and Payments of Personal Deposits at the ______ Treasury in the month of ______ 19 .

Accounts.	Opening balances			Receipts of month.			Total credits.			Nos. of Vouchers.	Payments.			Closing balances.		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.		Rs.	a.	p.	Rs.	a.	p.
Total .																

Form 49.

[See Chap. 20, Art. 358.]

[Condensed Form.]

Register of Bills issued on the ———— *Treasury,* ———— *Presidency. / Province.*

Date.	Numbers.			Authority for issue.†	To whom granted and on what account.	To whom payable	Amount of bill.			Amount of premium or discount.			Initials of Treasury Officer.	Remarks.
	Special (or district).	Printed (or General).												
		Supply Bill	Transfer Receipt.				Rs.	a.	p.	Rs.	a.	p.		

† The letter of the Deputy Controller of the Currency or a clause of the rules authorising issue of bill should be quoted in this column.

There is ample space for this form in the length of a half sheet of foolscap (about 13 inches) which should accordingly be used instead of book paper the latter being very expensive. The good machine-made foolscap supplied by the Stationery Office is sufficiently good for the purpose. The Register should be printed and bound before issue, the sheets being bound by the middle as received from the Stationery Office, not by the edge.

Form 50.

[See Chap. 20, Art. 363.]

[Full size form.]

ADVICE LIST.

To

THE OFFICER IN CHARGE OF THE TREASURY

AT

SIR,

I beg to advise having to-day issued upon you the under-noted supply bills and remittance transfer receipts amounting to Rs.†

TREASURY.

The—————— *19* .

Officer in charge of Treasury.

Numbers.			To whom payable.	Amount.			Initials of Treasury Officer checking issue.	Date of last issue within the last three years.	Date of payment.	Amount paid.			Initials of the Treasury Officer making payment.	Remarks.
Special.	Printed (or General).													
	Supply Bills.	Transfer Receipts.		Rs	a.	p.				Rs	a.	p.		

† Total to be entered in words.

NOTE 1.—When a Bill is under special authority endorsed for payment at a sub-treasury, the date of such endorsement and the name of the sub-treasury should be entered in the column "Remarks".

NOTE 2.—When a cash order on a sub-treasury is issued in payment of a bill under the Note to Article 376, the date of the cash order and the name of the sub-treasury should be entered in the column "Remarks".

Form 51.

[See Chap. 20, Art. 363.]

[Condensed form.]

LOCAL BILLS ISSUED.

List of† ________ *drawn by the* ________ *Treasury of the* ________ *Province during the month of* ________ *19* . *on local Treasuries.*

Date.	Number (printed or general)	Authority for issue‡	To whom granted.	To whom payable.	Treasury drawn upon.	Amount of each bill.	Daily total carried to Cash Book	Premium charged	The columns to right of this space should be left blank for use in the Accountant General's Office.	Amount paid in month of issue.			Amount paid in first month after issue			Amount paid in second month after issue			Amount paid in third month after issue			Amount paid in rest of quarter succeeding quarter of issue.			Balance at close of quarter next after quarter of issue		
						R	R	R		R	a	p.	R	a	p	R	a.	p	R	a	p	R	a.	p	R	a.	p

† Here insert Supply Bills, or *Remittance* Transfer Receipts, as the case may be.

‡ Either a letter of the *Deputy Controller* of the Currency, or Article and *clause* (not Article only) of Chapter 10 of *this Code*, *or* of the Resource Manual; also, if the *clause quoted be* 109 (1) of this Code, the nature of the *public* purpose must be stated as shortly as possible.

Form 52.

[See Chap. 20, Art. 388.]
[Condensed form.]

FOREIGN BILLS ISSUED.

List of† ________ *drawn upon Treasuries in other Provinces by the* ________ *Treasury of the* $\frac{\textit{Presidency}}{\textit{Province}}$ *of* ________ *during the month of* ________ 19 .

Date of Bill.	Number (printed or general)	Under what authority issued.‡	To whom granted.	To whom payable.	Treasury drawn upon.	Amount of Bill drawn on Treasuries under the Government of — Central Revenues.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	North-West Frontier Province.	Assam.	Coorg.	Daily total carried to Cash Book	Premium charged on issue of bills.	Remarks.
						R a p	R a p	R a p	R a p	R a p	R a p	R a p	R a p	R a p	R a p	R a p	R a p	R a p	R a p	

† Here insert Supply Bills or Remittance Transfer Receipts, as the case may be.
‡ See note under Form 51.

Form 53.

[See Chap. 20, Art. 381.]

[Full-size form.]

LOCAL BILLS PAID.

Register of† ______ drawn by Treasuries in the Punjab on the ______ Treasury of that Province and cashed from ______ to ______

Voucher Number	Date of payment.	Particulars of Bill.		Treasury by which drawn	Amount			Daily total carried to Cash Book		
		Number	Date.		R	a	p.	R	a	p.

†Here insert Supply Bills or Remittance Transfer Receipts, as the case may be

Form 54.

[See Chap. 20, Art. 381.]

[Condensed form.]

FOREIGN BILLS PAID.

Register of †______ *drawn by Treasuries in other* *Presidencies / Provinces* *on the*__________

*Treasury, and cashed from*______ *to* 19 .

Voucher Number.	Date when cashed.	Particulars of bill. Number.	Particulars of bill. Date.	By what Treasury drawn.	Amount paid on account of bills drawn by treasuries under the Government of — Central Revenues.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	North-West Frontier Province.	Assam.	Coorg.	Daily total carried to Cash Book.	Remarks.
					Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	

† Here insert Supply Bills or Remittance Transfer Receipts, as the case may be.

Form 55.

[See Chap. 20, Art. 390.]

Indent for Supply Bill (or Remittance Transfer Receipt) forms required for use of the Treasury at

Description of Form.	Issued in the past twelve months	Spoilt and returned after defacement in the past twelve months.	Balance in store.	Last number in store	Indented for.
Original on the Imperial Bank of India . .					
Do. on other Treasuries					
Duplicates . . .					

Form 56.

[See Chap. 22, Art. 408.]

______________Treasury.

The ______________ 19 .

To

THE ASSISTANT COMMISSIONER,
NORTHERN INDIA SALT REVENUE.

The last Salt receipt issued for————Salt during the month of————19 .
At District Treasury, was No ————,
At————Tahsil, was No.————,
At————Tahsil, was No.————,
At————Tahsil, was No.————,

Treasury Officer.

Form 57.

[See Chap. 22, Art. 408.]

________________SALT.

CONSOLIDATED TREASURY RECEIPT.

______________TREASURY.

The ____ *19* .

Received on account of Northern India Salt Revenue, the sum of Rs. ______________________________

as detailed below, for which credit has been given in the treasury account for ______________ *19* .

	Rs.	a.	p.	Rs.	a.	p.
From Northern India Salt Revenue Officer :—						
Fines and forfeitures (including sale proceeds of articles seized and confiscated).						
Miscellaneous						
From the Public :—						
Fees and licences of Saline Works						
Price of maunds ________ of salt ________ . . .						
*Excise duty on salt ________						
Cost of despatch of salt ________						
Cost of bags ____________						
Sealing of bags (for Jammu and Kashmir State only) . .						
Miscellaneous ____________						
Total						

*Includes Rs. on account of interest on securities deposited under the system of credit sales.

Treasury Officer.

To ______________________________

Northern India Salt Revenue.

N. I. S. R. No. 0. ______.

Form 58.

[See Chap. 22, Art. 408.]

Schedule of Revenue (excluding deposits) received in the ——— Treasury during the month of ——— on account of the Northern India Salt Revenue Department.

Salt Officer on account of whom received.	Heads under which credited								
	Price.	Excise duty on salt.	Despatch of salt	Fines and forfeitures	Fees and licences of salt e works.	Cost of bags	Sealing of bags for Jammu and Kashmir State (only)	Miscellaneous (as per details on the reverse)	Total.
Total Rs .									

Treasury.

Treasury Officer.

The 193 .

Form 59.

[See Chap. 22, Art. 408.]

Register/Statement of sums paid into the ______ Treasury by traders and others for credit of the Bombay Salt Department during the month of ______ 19 .

No. and date of Indent.		Name and address of Trader.		Quantity of	Price paid.						Remarks.
No.	Date.	Name.	Address.	Salt, maund.	Duty at R1 per maund.	Ground rent at 3 pies per maund.	Cost price at 2½ annas per maund.	Haulage charges at 6 pies per maund.	Personal Deposits.	Total.	
					R	R	R	R	R	R	

Form 60.

[See Chap. 23, Art. 410.]

——— Treasury.

Schedule of Forest Remittances credited during ——————— 19 .

Date of credit in Treasury Account.	Chalan.		From whom received	Division			Division.			Remarks.
	No.	Date.		Rs	a.	p	Rs	a.	p	

Form 61.

[See Chap. 23, Art. 416.]

————Treasury.

Schedule of Forest Cheques paid during ——— 19 .

Date of Payment.	Particulars of Cheques.		By whom drawn	Division.			Division.			Remarks.
	No.	Date								
				Rs.	*a.*	*p*	*Rs.*	*a.*	*p.*	

Form 62.

[See Chap. 24, Art 422]

——————— DEPARTMENT.

LETTER OF CREDIT No.

Dated the ——————————— 19 .

THE $\frac{\text{COLLECTOR}}{\text{DEPUTY COMMISSIONER}}$ OF

SIR,

I have the honour to request that you will cash the cheques drawn by the ——————

————————————————————————

to the extent of Rupees ————————————————————

(This letter of credit has effect from the ————————————————)

I have the honour to be,
SIR,
Your obedient Servant,

Designation of the Departmental
Audit Officer.

Form 63.

[See Chap. 16, Art. 275 ; Chap. 24, Art. 424 and Chap. 26, Art. 444.]

Register of Payments made to Officers of the__________Department on Cheques against Letters of Credit from__________to__________193 .

‡ Date of payment.	§ Cheque Book No.				§ Cheque Book No.				§ Cheque Book No.				Cheque Book No.				Daily total of payments carried to Cash Book.
	No. of cheque.	Amount.	† Balance	† Initials of T. O	No. of cheque.	Amount.	† Balance.	† Initials of T. O	No. of cheque.	Amount.	† Balance	† Initials of T. O	No. of cheque	Amount.	† Balance.	† Initials of T. O	

† The amount of each letter of credit should be posted in the column of "balance". Each such entry and each payment entry must be attested by the Treasury Officer's Initials, who should see that the balance is correct in each case. For Public Works Department see Article 444.

‡ In the case of payments at branch bank or at sub-treasury, it will be sufficient to enter in the register the daily total paid by each treasury and to note the balance after each such entry.

§ A separate column should be used for each officer having a letter of credit or separate account on the treasury.

Form 64.

[See Chap. 24, Art. 421.]

Schedule of *Railway Department* / *Public Works Department* *Receipts during the month of* ——————193 .

Date of receipt.	Payments made into treasury by officers of the Department.												‡Payments made into treasury on account of officers of the Department.																	Daily total carried to Cash Book.			Remarks.
	† ——			——			——			——			From whom received.	On what account.	On account of ——			On account of ——			On account of ——			On account of ——			Other items.						
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.			Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	

† Here should be entered the official designation of the officer concerned. All payments made by the officer (including his subordinate) should be entered in this column.
‡ These columns should be filled up only when payments into the treasury are not made by officers of the Department but by others on their account.

Form 65.
PASS BOOK.
[See Chap. 24, Art. 431.]

The————Treasury or the Bank of————in account current with A. B., ...Telegraph Dept. / Railway Dept.
————Division.

Dr. **Cr.**

Month.	Date.		Amount. Rs.	a.	p.	†Initials of Treasury Officer.	Month.	Date.	Particulars of cheques cashed. No of Cheque	No of Book.	Amount. Rs.	a	p.	‡Initials of Treasury Officer.
1920 May .	1	To Balance . . .	1,039	7	11		1920 May .	6	1	313	500	0	0	
		" Letters of Credit for May . . .	25,000	0	0		" .	8	19	309	140	0	0	
							" .	10	2	313	10,000	0	0	
							" .	13	50	309	450	0	0	
		Total .	26,039	7	11					Total .	11,090	0	0	
									By balance .		14,949	7	11	
June .		" Balance . . .	14,949	7	11					Total .	26,039	7	11	

†Each entry should be initialled after comparison with the register of cheques paid.
‡To be balanced monthly and signed in full after being balanced.

Form 66.

[See Chap. 26, Art. 448.]

Pass Book or List of Cheques cashed against the account of Officer-in-charge.

________________Division, P. W. D.

Month and date of payment.	Particulars of cheques cashed.		Amount of cheque.			†Initials of T. O.	Month and date of payment.	Particulars of cheques cashed.		Amount of cheque.			†Initials of T. O.
	No.	Book.						No.	Book				
			Rs.	a.	p.					Rs.	a.	p.	

† Each entry should be initialled after comparison with the register of cheques paid (Form 63).

Form 66A.

[See Chap. 27, Art. 458.]

(To be printed on foolscap folio.)

____________PROVINCE.

*Register of payments made to the*______________________

______________*during the year 19 -19* .

Assignment................ Rs.
Add........................ ,,
Deduct .... ,,

Net total assignment for the year ,,

No. of voucher.	Date of payment.	Description of bill.	Amount of bill	Progressive total of expenditure.	Balance available	Initials.	Remarks

Form 67.

[See Chap. 27, Art. 474.]

[Octavo size.]

Pay Certificate of the R. I. N. S ______

To all Treasury Officers

The Commander of the R. I. N. S. ______ is entitled to a sum not exceeding Rupees ______ monthly on account of the pay of the officers and crew and the ordinary contingent expenses of the vessel, and he is hereby authorised to receive this amount, if due, or such smaller sum as may have accrued since date of last payment or advance.

OFFICE OF CONTROLLER OF NAVAL ACCOUNTS; } *Dated* ______ 19—— }

Controller of Naval Accounts.

Date.	Amount of advance			For what period.	Name of Treasury.	Signature of Treasury Officer.	Remarks.
	Rs.	a.	p.				

M. F. No 2.

Form 68.

[See Chap. 27, Art. 474.]

REQUISITION AND RECEIPT FOR MONEY.

His Majesty's R. I. N. S. ______________ *at* ______________
______________ *of* ______________ *19* .

Requisition for money wanted for the service of the above ship.

Balance of money on hand.			Amount required.			For what service.
Rs.	a.	p.	Rs.	a.	p.	
						To pay†.

______________ *Clerk.*

Approved, the above sum being required for the service stated.

Commander.

To

Received this ______ day of ______ 19 , from the ______ the sum of ______ rupees ______ annas and ______ pies, as per requisition above written.

____
Witness.

____
Commander.

† The service for which the money is required is to be here stated, and proper vouchers are to be made out before the money is drawn, to enable the Captain to satisfy himself, before approving the requisition, that the amount drawn in any case is not more than is required for the service it is drawn for.

Form 69.

Deleted.

Form 69-A.

[See Chap. 27, Art. 436.]

__GOVERNMENT.

MILITARY REMITTANCES DIVISION.

List of Receipts on account of Military Remittances (from Military to Civil) in the ________ Treasury for the month of ________ 19 .

No. of Chalan.	Date	From whom received	R. T. R.'s issued on Military Treasure Chests.	Military Departmental Receipts	Daily total carried to cash book.	Remarks.

N. B. — Departmental receipts are received from or on the authority of the Military Departmental Officers specified in Article 453, *vide* Article 452.

Form 69-B.

[See Chap. 27, Art 486.]

....GOVERNMENT.

MISCELLANEOUS MILITARY RECEIPTS . ...DIVISION.

List of Miscellaneous Military Receipts in the... ....Treasury during the month of .. . .19......

Serial No.	Date.	From whom received.	Recoveries by Civil authorities for the Military Department.				Daily total carried to cash book.			Remarks.
			Description.	Amount.						
				Rs.	a	p.	Rs.	a.	p.	

Form 70.

[See Chap. 27, Art. 436.]

Register of payments made to officers of the Military Department————— ————— Circle on account of cheques against ————— Assignments and Transfer Receipts during the month of ————— ————— 19 .

Date of payment.	1 DIVISIONAL DISBURSING OFFICER. Cheque Book No							2 Transfer Receipts						Daily Total carried to Cash Book			Remarks.
	Number of cheque.	Date of issue.	Amount.			Balance.		Initials of T O	No.	Date of issue.	Amount			Initials of T. O.			
			Rs.	a	p	Rs	a	p			Rs.	a	p		Rs.	a	p.

Form 71.

[See Chap. 27, Art. 486.]

———— GOVERNMENT.

MILITARY PAYMENTS ———— DIVISION.

List of payments on account of Miscellaneous Military Service at the ———— Treasury from the ———— to the —— of ———— 19 .

Date of payment	Consecutive No. of voucher.	To whom paid.	Emergent advances under station orders. (See Art. 467.)			Miscellaneous payments (e.g., leave allowances, Pensions, Military Expenditure by Civil Officers, etc.).				Daily Total carried to Cash Book.		
						Description.	Amount.					
			Rs	a.	p.		Rs.	a.	p.	Rs	a.	p.

Form 71.

[See Chap. 27, Art. 436.]

————GOVERNMENT.

MILITARY PAYMENTS ———— DIVISION.

List of payments on account of Miscellaneous Military Service at the——Treasury from the——to the—— of————19 .

Date of payment	Consecutive No. of voucher.	To whom paid.	Emergent advances under station orders. (See Art 467.)			Miscellaneous payments (e.g., leave allowances, Pensions, Military Expenditure by Civil Officers, etc.).				Daily Total carried to Cash Book.		
						Description.	Amount.					
			Rs	a	p.		Rs.	a.	p.	Rs.	a.	p.

Form 71-A.

(See Chap. 28, Art 503.)

Consolidated receipt of the Treasury Officer for the payments made into the Treasury by Post Office, as incorporated in the Post Office accounts for the month of ...... 193 .

To be filled in by Postmaster.				To be filled in by the Treasury Officer.		
Date of transaction at Head or Sub Post Office.	Name of Head or Sub Post Office at which transaction occurred	Amount remitted in cash.	Amount paid by Book transfer.	Month of credit in Treasury Accounts	Initials of the Treasury Officer.	Remarks.
1	2	3	4	5	6	7
		Rs. a p	Rs a p			
	Total					

Analysis of credits.

Name of month	Amount
1.	Rs
2.	Rs
3.	Rs
	Total Rs

To agree with the total of columns 3 and 4

Form 71.

[See Chap. 27, Art. 486.]

————GOVERNMENT.

MILITARY PAYMENTS ———— DIVISION.

List of payments on account of Miscellaneous Military Service at the——— Treasury from the———to the—— of————19 .

Date of payment	Consecutive No. of voucher.	To whom paid.	Emergent advances under station orders. (See Art. 467.)			Miscellaneous payments (e.g., leave allowances, Pensions, Military Expenditure by Civil Officers, etc.).				Daily Total carried to Cash Book.		
						Description.	Amount.					
			Rs	a	p.		Rs	a.	p.	Rs.	a.	p.

INDEX.

This index deals only with the rules in the several chapters of this volume and does not cover the Appendix or the Forms. It has been compiled solely for the purpose of assisting references and no expression used in it should be considered as in any way interpreting the rules.

Note of Posting of Corrections.

Serial number of correction.	Rule affected.	Date of posting.	Serial number of correction.	Rule affected.	Date of posting.	Serial number of correction.	Rule affected.	Date of posting.

Note of Posting of Corrections.

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